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Irish Times 'Phone Numbers.—Dublin—5036 and 5037; Belfast—1787. London—Central 4355. Belfast Office—139 Royal Avenue. London Office—59 Fleet Street.

ROLL OF HONOUR.
IN MEMORIAM
(1914-1918).

HILLAS—In proud memory of Captain Arthur R. L. Hillas, 1/7 Gordon Highlanders, killed, while leading his company in the battle of Arras, 23rd April, 1917. "Who dies for Justice dies for Christ. There is but one task for all, For each one life to give; Who stands if freedom fall? Who dies if England live?"

SHAW—In loving memory of my dearly-loved and only brother, William F. Shaw (Fred.), 1st Canadians, killed in action in France 23rd April, 1915.—Milly.

BIRTHS.

ACTON—April 20, 1925, to Mr. and Mrs. J. Acton, 9 Brighton road, Rathgar, a daughter.

BOYD—April 17, 1925, to Dilkoosha (nee Pallin), wife of S. Reginald Boyd, Public Works Department, Napier, New Zealand, a son. (By cable.)

GUNN—April 18, 1925, at Glenaboy Nursing Home, Dublin, to Captain and Mrs. Thomas Gunn, a daughter.

JORDAN—March 31, 1925, at Nurse Hale's, 46 Harold's Cross road, to Mr. and Mrs. Jordan, Rathfarnham Golf Club, a son.

MacLELLAN—April 8, 1925, at Nurse Hale's, 46 Harold's Cross road, to Mr. and Mrs. MacLellan, 12 Kenilworth Park, a daughter.

SCOTT—April 12, 1925, at 29 Upper Mount street, to Mr. and Mrs. Arthur Victor Scott, 50 Saint Patrick's road, Dublin, a son.

MARRIAGES.

BOWYER and GLEESON—April 4, 1925, at St. Alphonsus Church, London, by the Rev. Basil Barton, P.P., John Herbert Bowyer, M.B., T.C.D., D.T.M. and H., only son of Mr. and Mrs. Edgar Bowyer, Durban, South Africa, to Maureen Eva, youngest daughter of Mr. Michael Gleeson, Solicitor, and Mrs. Gleeson, Summerhill, Nenagh.

de PADILLA CASTRO and VANSTON—March 24, 1925, at Notre Dame des Champs, Montparnasse, Paris, Guillermo de Padilla Castro, Membre du Bureau Permanent de la Presse Latine, 11 Avenue de l'Opera, to Dairine, only daughter of the late John S. B. Vanston, Willowbank, Tercoure, and Mrs. L. M. Vanston, 5 Harcourt terrace, Dublin.

GREEN and ATKINSON—April 16, 1925, at Roborough, Devon, Surgeon Lieutenant-Commander A. C. V. Green, R.N., to Judith Mary, only daughter of the late Joseph Atkinson, D.L., Crohill, County Armagh.

GREENE and QUINEY—April 10, 1925, at Filleigh Church, North Devon, by the Rev. Arthur Ball, M.A., Maurice Cherry, Police Magistrate, Nigeria, youngest son of the late Rev. Thomas Robert Greene, to Maud, daughter of William Royal, of Richmond, Surrey.

NAPIER and YOUNG—April 15, 1925, at St. Mark's, North Audley street, London, W., by Rev. T. O. Young (uncle of the bride) and the Rev. W. G. Pennyman, Vicar of St. Mark's, John Lenox Cavendish Napier, Royal Tank Corps, only son of Captain A. L. Napier, O.B.E., D.L., and Mrs. Napier, and Grace Blythe Muriel, only daughter of Colonel T. W. Young, C.B., C.M.G., and Mrs. Young, Red Hatch Ascot.

O'DEA and FAGAN—April 15, 1925, at St. Patrick's Church, Skerries, with Nuptial Mass and Papal Blessing, by the Rev. G. O'Carroll, C.M., cousin of the bride, assisted by the Rev. C. Ryan, P.P., Skerries, and the Rev. D. Keogh, C.C., Skerries, James A., son of Mr. and Mrs. James O'Dea, 21 Grosvenor place, Rathmines, to Bernadette (Bernice), daughter of Bernard P. Fagan and Mrs. Fagan, St. Ethnes, Skerries, County Dublin.

SWARBRIGG and GICK—April 14, 1925, at Ballymore-Eustace, by the Rev. A. E. Gick, M.A. (father of the bride), Samuel Henry, son of David Swarbrigg, of Skerries, County Dublin, to Irene Winifred, fourth daughter of Rev. A. E. and Mrs. Gick, The Rectory, Ballymore-Eustace, County Kildare.

DEATHS.

ANNOUNCEMENTS received late for insertion in this column will be found on Page 6.

BOYD—April 20, 1925, at Nordrach, Bristol, Gavin Paterson (late of Kingstown, Dublin), son of David Boyd, 55 Fitzwilliam street, Belfast. Funeral private.

CHAMBERS—April 21, 1925, at the County Infirmary, Waterford, result of motor accident, Frederick Price, second son of the late John Chambers, Bunmore, Kilkenny. Funeral leaves Waterford, by motor, at 11.30 a.m. to-day (Thursday) for interment in St. Canice's, Kilkenny, at 2.45 p.m.

CORRIGAN—April 22, 1925, at his residence, 5 Lower Camden street, Patrick William Corrigan, aged 75 years. Deeply regretted by his sorrowing family. R.I.P. Requiem Mass to-morrow (Friday) morning at 9 o'clock at the Catholic University Church, St. Stephen's Green. Funeral private. No flowers.

DALY—April 22, 1925, at 51 Earl street, Mullingar, Thomas J. Daly, M.D., L.R.C.P. and S.I., R.I.P. Requiem Office and High Mass at Cathedral to-morrow (Friday), 24th inst., at 11 a.m. (Summer time). Funeral from Cathedral same day at 2 p.m. (Summer time) to Taughmon Cemetery. No flowers by request.

DELAP—April 19, 1925, at Lifford, County Donegal, Alexander Henry, Canon of Derry Cathedral, second son of the late Canon Alexander Delap, Valentia Island, in his 67th year. Funeral at Ramelton to-day (Thursday).

HAMILTON—April 22, 1925, at Font Hill, Palmerstown, Ethel Grace, fourth daughter of Charles Robert Hamilton, of Hanwood, Dunboyne.

HANRATTIE—April 21, 1925, at her residence, 3 Tritonville avenue, Sandymount, Mrs. Margaret Hanrattie. Deeply regretted. R.I.P. Funeral private.

McNERNEY—April 22, 1925, at West London Hospital, as the result of an accident, Annie McNerney, third daughter of the late Joshua McNerney, of Dublin. Deeply regretted by her loving sisters and brothers and other relatives. R.I.P. Funeral private.

O'REILLY—April 22, 1925, at his residence, 12 Gorrig avenue, Dunleary, James O'Reilly. R.I.P. Funeral private.

SHAW—April 21, 1925, at the residence of his son-in-law, Ashgrove Villa, Palmerston Park, Dublin, John Shaw, The Mall, Wicklow. Funeral this day (Thursday), leaving above address 12.15 p.m., arriving Wicklow 2 p.m.

SMYTH—April 22, 1925, at Ardrum, Summerhill, Meath, Bridget, relict of the late Thomas Smyth. Deeply regretted by her sorrowing family. R.I.P. Funeral from Coole R.C. Church to-morrow (Friday), 2 p.m. (old time), to Knockmark.

STAPLES—April 21, 1925, at 23 Grattan street, Dublin, Frances Dorothea Staples, aged 91. "I will come again and receive you unto Myself." Funeral to-morrow (Friday), arriving at Mount Jerome 11 a.m.

WHITE—April 21, 1925, at Piltown, Arthur, younger son of the late Henry White. Funeral will leave his residence, Seborne, Waterford, at 2 o'clock to-morrow (Friday) for the Friends' Burial Ground.

IN MEMORIAM.

ASHBY—In remembrance of my beloved *fiancé*, Captain Sydney Ashby (South Wales Borderers), "With Christ" April 23rd, 1922. "He giveth His beloved sleep." "He hath done all things well." Mark vii.—Kathleen Thornton-Dunne.

BERESFORD—In ever-loving memory of John W. Beresford, Editor, *Daily Express*, who entered rest 23rd April, 1914.

GUNN—In ever-loving memory of John Gunn, ex-Sergeant, Royal Irish Constabulary, murdered at Lanis, County Clare, on Sunday, 23rd April, 1922. "Rock of Ages, cleft for me, Let me hide myself in Thee." Mollie.

GWYNNE—In ever-loving memory of Joseph, my beloved husband, called Home the 23rd of April, 1924. Sadly missed. "He measured out a cup of sorrow, very hard to drink, yet sweet with His dear love."—Anne.

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(CONTINUED FROM PREVIOUS COLUMN)

THE IRISH TIMES SPECIAL EXTRA

The Irish Times.

PRICE TWOPENCE. DUBLIN, THURSDAY, APRIL 23, 1925. VOL. LXVII. NO. 21,222.

MISCELLANEOUS.

BRIDGET EMOE, late of 14 David road, Drumcondra, Dublin, Widow, Deceased. Claims (if any) against above, who died on 17th of April, 1925, are to be furnished to MALLEY and CO., Solicitors, 32 Nassau street, Dublin.

FREE Education in first-class English Preparatory School offered two Irish boys who are expert riders. Applicants must be of gentle birth, and not over twelve years of age. Apply MISS BELLINGHAM TODD, SCHOLASTIC DEPT., 5 GRAFTON STREET.

ADVERTISERS are specially requested to see that Copy for Advertisements in the Saturday issue of the "Irish Times" is sent to this Office at least two days before date of publication. THE MANAGER.

WANTED TO PURCHASE, with Possession, Moderate-sized HOUSE vicinity Foxrock, Stillorgan. Particulars to WEBB and WEBB, Solicitors, 21 Suffolk street.

DUNLOP HOUSE, Lower Abbey street, Dublin—To Let, Second Floor, approximately 11,000 square feet. Third Floor, approximately 5,500 square feet. Electric lift.—Dunlop Rubber Co. (Ireland), Ltd.

RUGBY FOOTBALL.—Bateman Cup Competition, to-morrow (Friday), at Lansdowne road—Decive Rangers v. University College, Galway, at 4 p.m.; Saturday, 25th inst.—Garrytown v. the winners of above. Admission 1/6 (including tax). Ladies free.

THE RED HOUSE, KILLINEY
On over 1 Acre.
FOR Sale, with possession, on 30th April, at our Salerooms, 39 Westmoreland street, this very attractive modern House, bright sunny position, delightful situation; short distance rail; good accommodation; pretty pleasure grounds; garage. Sufficient Ground for Site for a Bungalow without interfering with the privacy of the Red House. INDEMNIFIED FOR EVER FREE OF RENT. Further particulars and Orders to View from BATTERSBY and CO., Auctioneers, 39 WESTMORELAND STREET, DUBLIN

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PEMBROKE ROAD—House and Furniture for SALE. Immediate possession. No outlay required.—K 1820, this office.

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SCISSORS, unequalled quality, every variety; Sharpening.—BOOTH BROS., DUBLIN.

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CONTRACTS.

HOWTH URBAN COUNCIL.

TENDERS are desired from Plumbing Contractors for making Consumers' Water Connections, for a period of 12 months, at schedule rates. Specification on application to the Urban Surveyor, Mr. F. Higginbotham, Howth, and 24 Nassau street, Dublin.
Tenders will be received by the Town Clerk, James Moore, Esq., Howth, on or before 11th May prox.

HOWTH URBAN COUNCIL.

TENDERS for Scavenging are required, for one year from 11th May prox., for two Sections of above district.
Specifications on application to the Urban Surveyor, Mr. F. Higginbotham, C.E., Howth, or 24 Nassau street.
Tenders to be sent to J. Moore, Esq., Town Clerk, Howth, on or before 11th prox.

COMHAIRLE CONNDAE UI bFAILGE (County Council of Offaly).

PRINTING CONTRACT.

NOTICE IS HEREBY GIVEN that the Commissioner for County Offaly, at his meeting to be held on the 21st day of May, 1925, will proceed to consider Tenders from Printing Firms for all Printing required by the County Council of Offaly for two years from the 1st June, 1925, at so much for each item required.
Copies of the Specifications and Tender, giving all particulars, can be obtained from me at my Office, High street, Tullamore.
Tenders must be sent by post, marked "Printing," and addressed to the Commissioner, County Council Office, Tullamore, and must be received at latest by first post on the morning of the meeting.
By Order.
S. MacMATGAMA, Runaidhe.
An Tulac Mor, 20ad Aibrean, 1925.

THE DUBLIN BOROUGH COMMISSIONERS hereby invite Tenders for Repairs, Crooksling Sanatorium. Particulars obtainable at Supplies Department, Lord Edward street. Tenders, endorsed "Repairs, Crooksling," should be lodged in Supplies Department not later than 12 noon, Monday, 6th prox.
22/4/25. JOHN J. MURPHY, Town Clerk.

(CONTINUED ON NEXT COLUMN.)

OBITUARY ADVERTISEMENTS CONTINUED.

RAMSAY. Phones 1159, H.B., 491. Florists to H.M. the King. 50 NASSAU ST.
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W. D. GIBBON, D.S.O., M.C., M.A
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An Examination will be held at the College on the 30th June and 1st July, 1925, when EIGHT SCHOLARSHIPS, for Boys under 14 years of age on the 1st June, 1925, will be offered for competition.
The Scholarships are of the nominal value of £20 a year, which can be increased up to £60 a year, according to the circumstances of Parents or Guardians.
Full particulars may be obtained from the HEADMASTER.

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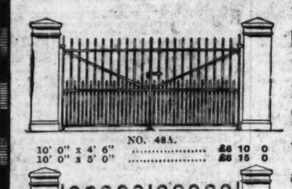

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ISLE OF MAN for Happy Holidays. Special attractions and reduced terms during June. T.T. Races June 15, 17 and 19. Guide, apt. lists, railways, etc., free.—J. K. Clague, Official Advt. Dept., I.O.M.

GLORIOUS Devon—Crescent Hotel, Ilfracombe; sea front; fac. Capstone; sea; tables; dances; all light; 'phone 135; tariff.—S. LANCASTER.

BOARDING AND HOTELS.

ATTRACTIVE Residence, Bay's Fitzwilliam place (first); every comfort and moderate charges. 'Phone 4900. 7

AT Southern Hotel, 58 Lower Baggot street, Dublin—Most comfortable. Moderate terms.—Miss Sheehy, Proprietress. 31 30

AT Mayfair Hotel, 30 Lower Baggot street, Dublin—Acme comfort cleanliness, excellent cuisine. 'Phone 3077. 20 6

AT Shannon House, Castleconnell Comfortable Apartments; excellent catering; visitors or permanent.—Mrs. G. Lee. 19 D

AT Tempo, 33 Clarinda Park, East, Dun Laoghaire—Paying Guests received; terms on application. 26 E

COLWYN Bay—Rhos-on-Sea — "Imshmire." Private Hotel; magnificent position, facing sea, pier; golf; choice cuisine. 7

DUBLIN—Fitzwilliam Hotel, 11 Upper Fitzwilliam street. Highly recommended. Moderate; auto terms; central. 52 27

GREYSTONES—Bayview Private Hotel, facing the sea; comfortable, good cuisine. Moderate. 7

HARROGATE—Cathcart House Private Hotel, facing Stray; near Station and Walks. 'Phone 402. 6

LONDON—Bed, Breakfast, and bath, 6/-; Full Board, 8/-; weekly £2; cubicles; garage.—Rita Court Hotel, Leinster Square, W.2. 23 X

MINERVA Hotel, 7 Gresham terrace, Dun Laoghaire. Comfortable, good cuisine, moderate. Telephone, 539.—J. E. Keane 28 11

PORTRUSH—Shangarry, Select Boarding; splendid sea view, opposite links; bathing place; special terms for May and June.—Mrs. MacNamee. 19 D

CARPETS
LIFTED, SHAKEN, CLEANED
AND RELAID
AT MODERATE PRICES
TODD, BURNS & CO., LTD
MARY STREET, DUBLIN.

HOTELS AND HEALTH RESORTS.

SALTHILL HOTEL,
MONKSTOWN, CO. DUBLIN.
Kingstown "Dunleary" Golf Links 10 minutes from Hotel
Visitors staying at this Hotel can have meals at the Royal Hibernian Hotel, Dublin, which is under the same management.
LUNCHEONS, AFTERNOON TEAS, AND DINNERS
BANQUETS AND WEDDING BREAKFASTS.

SHELBOURNE HOTEL.
THE PREMIER DUBLIN HOTEL.
LUNCHEONS, AFTERNOON TEAS, AND DINNERS.
BANQUETS AND WEDDING BREAKFASTS.
THE BEST CELLAR AND APPOINTMENTS.

DOLPHIN HOTEL AND RESTAURANT
49 ESSEX STREET (PARLIAMENT STREET), DUBLIN
(2 Minutes from the Law Courts).
LUNCHEONS from 12.30 o'clock.
DINNERS from 5 o'clock.
BEDROOMS, 4/- and 7/6.
Telephone, 2734. Telegrams: Dolphin, Dublin.

THE CENTRAL HOTEL,
EXCHEQUER STREET AND GEORGE'S STREET, DUBLIN.
The Leading Commercial and Family Hotel. Over 100 Most Comfortable Bedrooms. 50 of the finest Stockrooms in Ireland. Electric Lift.
Nearest Hotel to Law Courts.
Telegraphic Address: Central, Dublin. Telephone: 2966, 2967. Trunks: 4579.

THE
HOTEL MacDERMOTT,
HARCOURT STREET.
Bright, comfortable Rooms. Best Cuisine and Wines. Open to Non-residents for all Meals. Wedding Breakfasts catered for. Moderate Terms. 'Phone 51414 'Grams—"Exclusive."

ROYAL MARINE HOTEL,
DUN LAOGHAIRE (KINGSTOWN), CO. DUBLIN.
The Leading First-class Hotel on the Coast.
Centre for Golfing, Motoring and Boating.
Spacious Lounges. Excellent Cuisine. Free Garage.
Wire—Comfort. 'Phone—380 (3 lines).

ROSS'S HOTEL, LTD.,
DUN LAOGHAIRE (KINGSTOWN).
GOOD CENTRE FOR MOTORING.
FREE GARAGE. MODERATE RATES.
TEN MINUTES FROM GOLF LINKS.
BEST FOOD, SERVICE, and MODERN COMFORT. Tariff on application to M. COLDWELL, Managing Director.
Tel.—Ross's Hotel, Dun Laoghaire.
'Phone—195 and 196. KINGSTOWN.

HOTEL CARLISLE.
Magnificently situated over East Pier, commanding beautiful views of Dublin Bay, Howth.
SPECIAL EASTER ARRANGEMENTS.
PARTIES CATERED FOR.
Most Comfortable. Adjacent to Golf Links. Lounge and Billiard Rooms. Two minute from Station, Mail Steamers and Baths. Afternoon Teas served in Lounge or Gardens. Open to Non-Residents. Tariff on application to the Manageress. 'Phone—119.

WAVERLEY HOTEL.
HOWTH SUMMIT
NOW OPEN.
TELEPHONE—HOWTH 31.

FOUNTAIN PENS
ONLY THE RELIABLE MAKES
ANY HAND SUITED
ANY PEN REPAIRED
Combridge Ltd.
18 and 20 GRAFTON STREET.

HORSES.

Wires—"Sewell's, Dublin." Telephone—674.
SEWELL'S, DUBLIN.
AUCTION AT THE REPOSITORY ON
THIS DAY (THURSDAY),
Commencing at Two o'clock,
55 LOTS HUNTERS, HARNESS HORSES, PONIES, TRAPS, HARNESS, Etc.
SEWELL, SON & SIMPSON (LTD.)
AUCTIONEERS.

RAILWAYS.

GREAT SOUTHERN RAILWAYS.
WESTPORT CATTLE FAIR,
MONDAY, 27th APRIL.
On SUNDAY, 26th APRIL, a Special Passenger Train will leave Broadstone at 10.0 a.m. for Westport; calling at Clonsilla 10.15, Maynooth 10.30, Kilcock 10.41, Enfield 10.58, Hill of Down 11.20, Kilucan 11.33, and Mullingar 11.51 a.m.
M. F. KEOGH, General Manager.

APPEALS.

THE SHIPWRECKED MARINERS' SOCIETY is in URGENT NEED of MONEY for the great work of relief which it has carried on for 86 years, the banking account being now considerably overdrawn.
Patron—H.M. THE KING.
Bankers—Williams Deacon's Bank, Ltd.
Hon. Agent—The Rev. C. B. Phipps, M.A., LL.D., Seamen's Institute

Motor Matters, Bicycles &c.

MOTOR CARS

ARIEL 9 h.p. 2 Seater Chummy, little used, demonstration model, £150; Briscoe 4 Seater, 18 h.p., little used, £70; Buckingham 10/12 h.p. 2/3 Seater, £70; Rover 1922 4/5 Seater, repainted and furnished, £250. All seen Wallen's Garage, Trinity street. T

AT Woods', Westland Row—B.S.A. Cars fitted with Daimler Engines. T

A SUNBEAM always fetches a good price.—Lincoln and Nolan, Ltd., 57/58 Lower Baggot street, Dublin. Distributors in Irish Free State. T

ROVER AND STANDARD CARS.
LATEST MODELS ON VIEW.
FULL PARTICULARS ON REQUEST.
Agents:
W. G. WILKINSON, LIMITED
(Late Rover Co., Ltd.),
16 LORD EDWARD STREET, DUBLIN. X

TRIUMPH AND MATHIS CARS
Latest Models for Immediate Delivery.
ANDREW J. DOYLE,
Motor Engineer,
51 SOUTH KING STREET (next door Gaiety Theatre), DUBLIN.
Telephone 2721.

SUNBEAM AND ANSALDO CARS
And Spare Parts.
J. ROGERS, 42-5 SOUTH KING ST., DUBLIN. 2 T

STANDARD CARS
From £244 .... Agents:
R. W. ARCHER and CO., 65 Lr. Mount st., Dublin. 19 X

19.6	H.P.	CROSSLEY 4/5 SEATER, painted maroon	£525
14	H.P.	CROSSLEY 4/5 SEATER, specially fitted with new Michelin Comfort tyres, painted Royal blue	£370
25	H.P.	CROSSLEY 2-SEATER, dynamo lighting set	£ 70
25	H.P.	CROSSLEY TENDER, complete with body and canopy	£ 90
12	H.P.	ROVER 5-SEATER, electric light	£110
30	H.P.	CHARRON LAYCOCK 2-SEATER, self-starter, tax paid to the end of year	£115
12/14	H.P.	STANDARD 4-SEATER	£200
11.4	H.P.	CITROEN ENGLISH BODY 2-SEATER, repainted as new	£200
11.4	H.P.	CITROEN 4-SEATER, painted maroon	£160
10	H.P.	CITROEN COUPE, painted Royal blue	£115
10	H.P.	CITROEN 4-SEATER, painted primrose	£100
		MAXWELL 5-SEATER, tax paid to end of year	£ 40
		HUPMOBILE, Model K, 5-SEATER	£ 60
		STRAKER SQUIRE 2-SEATER, dynamo lighting set, detachable wire wheels	£ 65

McENTAGART BROS.,
Motor Engineers,
10 LEINSTER STREET, DUBLIN. 20 D

ARMSTRONG SIDDELEY, 4 door Saloon, 18 h.p., 6 cylinder, in new condition, many extras and guaranteed in perfect order; seen by appointment.—K 1655, this office. 21 D

2 OVERLAND CARS, shop soiled, genuine bargains. Inspect.
THOMPSON'S,
SHAW STREET, OFF GT. BRUNSWICK STREET.

SINGER AND HILLMAN CARS
Sole Agents:
BUCKLEY'S MOTORS, LTD.,
34 LOWER ABBEY STREET, DUBLIN. X

A HUPMOBILE Touring Car, in splendid order, for Sale, bargain.—Sanderson, 34 Lower Dominick street, Dublin. 18 D

A MAXWELL Touring Car for Sale, shop soiled only, never used on road; bargain.—Sanderson, 34 Lower Dominick street, Dublin. 18 D

A 1924 Riley four seater, in new condition, for Sale.—Sanderson, 34 Lower Dominick street, Dublin. 18 D

A FORD Touring Car for Sale, in splendid condition, self starter; tax paid to 31st December; bargain.—Sanderson, 34 Lower Dominick street, Dublin. 20 E

A FOUR Cylinder Studebaker, 14 h.p., open touring, perfect condition, Sell £110 cash, would consider easy payments, suitable hiring, seen Dublin.—K 1688, this office. 21 F

A HUMBERETTE, splendid condition, perfect running order, recently overhauled; any trial; seen city; £38; insured, tax paid.—K 1787, this office.

A BROL-JOHNSON Car, 15.9, C.A.V. electric light, self starter, roomy body, in perfect mechanical order; any trial given. Seen at County Chemical Company, Ltd., Golden lane. 22 A

ALVIS 12-40 h.p., over 60 m.p.h., 2-3 seater, aluminium roomy sports body; latest engine and transmission, etc., installed by makers, January, 1925, costing £154; six detachable wheels, spares, accessories; accept £285 or nearest; any trial, Dublin; owner leaving.—K 1636, this office. 22 A

BUICK, 1923, 4 Cylinder, 5 Seater; splendid condition; any trial or examination; first offer over £145.—K 1211, this office. 15 D

BUICK Four Cylinder, Five Seater Touring; electric light, good mechanical order; £70.—Seen Cabra Garage, Everton avenue. 21 D

CROSSLEY Coupe, 1921 model; Vulcan Tourer, 1914; Humber Tourer, 1912 model; good condition.—T. J. Rogers, 42/5 South King street, Dublin. 21 F

CALTHORPE 1923 Two Seater, in good running order and condition, electric lighting and starting; H.P. tax paid; owner driven.—G. A. Brittain, Ltd., Hatch street, Dublin. 22 A

CALCOTT 1920 Two Seater, excellent condition, electric lighting and starting, set of side curtains, entirely owner driven; H.P. tax paid; small mileage.—G. A. Brittain, Ltd., Hatch street, Dublin. 22 A

CHENARD Walcker Five Seater, new, cost £550, accept £395; deferred payments could be arranged on approved references. Seen F. N. Draper, 41 Wellington quay, Dublin. 'Phone 1898. 22 A

DODGE 1919 4 Seater, special body, very little used; bargain, £80.—Carlyle, 20 Kildare street. 21 E

DE Dion Bouton Single Cylinder Roomy Two Seater; mechanical examination; good running order; cheap to make room. Apply Greenville, Carlow. 22 E

FOR all Motor Body Work and Painting.—The City Wheel and Carriage Works, Ltd., Great Brunswick street, Dublin. 10 T

FOR Sale, 1924 Maxwell Four Seater, in perfect order, private owner, price £160; 1921 Ford Two Seater, English body, with dickey, price £80; tax paid on both cars to 1926; any trial or guarantee given.—Purcell and Smith, Motor Engineers, Athy. 20 E

FORD Tourer for Sale; English body, spare wheel; excellent condition; cheap.—K 1636, this office. 21 F

FOR Sale, 5 Seater Maxwell Touring, 1924 model, in most excellent condition; only owner driven; licensed to December; £210.—Hilton, 27 Eaton square, Terenure.

FOR Sale, light 2 seater Car, electric light, self starter; £7 tax; 35 m.p.g.; new tyres, battery; in perfect mechanical condition; expert examination; bargain, £100 or best offer. Seen by appointment, or ring Dublin 893.—K 1667, this office. 21 F

FORD Touring Car, 1920 model, newly painted, one man hood, two spare wheels; any trial; £60.—J. McGauran, Annamoe Garage, North Circular road, Dublin. 21 E

FORD Coupe, 1923, demountable rims, self starter, as new, £100; Singer Two Seater, dynamo lighting, detachable and spare wheel, £65; Bedford Buick Two Seater, dynamo and starter, £75; Chevrolet, 1921, dynamo and starter, £75.—Fitzgerald, 128 Stephen's Green. 21 F

FORD Touring Cars, Ton Trucks, Light Vans; all reconditioned.—Graham's Garage, Kildare. 20 X

LANDAULETTE Taxi for Hire; seat 5.—Patterson, 46 Lansdowne lane. 'Phone, Ballsbridge 227. 21 F

MORRIS Oxford, 1922, Four Seater, six wheels; perfect order; any trial; seen by appointment.—K 1496, this office. 20 F

MOTOR Hoods Recovered, Motor Upholstery, All Weather Curtains.—Harris, 11 South King street. 20 A

MORRIS Cowley for Sale, 1924; electric lighting and starting, spare wheel; as new; any trial or examination.—Buckley's Motors, Ltd., 34 Lower Abbey street. 21 F

MORRIS Oxford 1924 Four Seater, exceptionally good condition throughout, entirely owner driven, small mileage; H.P. tax paid.—G. A. Brittain, Ltd., Hatch street, Dublin. 22 A

MORRIS Oxford Two-seater, 1914, dynamo lighting, £60.—L.S.E. Repair Depot, 46/51 Benburg street, Dublin. 22 A

OVERLAND, 1916 Model, very good condition, 5 seater; good offer accepted.—K 1791, this office. 22 A

PUEGEOT 11.4 H.P. Three Seater, lighting and self starter; price £150.—Automobile Garage, Lemon street, off Grafton street. 20 E

CHAUFFEURS, MECHANICS.

WANTED.

CHAUFFEUR, good Mechanic, Wanted, Co. Louth; single; abstainer; 30/- weekly, indoor; state age; enclose copies. Address "Z 3841, Chauffeur," this office.

GENTLEMAN requires services of young man of exemplary character, R.C., strict T.T., to act as Chauffeur 2/3 days in week, and attend small garden remainder time; must be well recommended. Address "Z 3824, Chauffeur," this office. 21 E

MOTOR Mechanic Wanted; must be thoroughly reliable and efficient, used to repairs all makes of cars, wiring, etc. Apply, sending copies of references and wages expected, to the Manager, Longford Arms Motor Works, Ltd. 22 F

WANTED for Daimler Car, 20 h.p., capable Chauffeur and man who will be able to fulfil the duties of Valet to an elderly gentleman, to live out; references must bear strictest investigation. Apply with copies of testimonials, to "Z 3641, Chauffeur," this office. 16 D

Great Care is taken that Advertisements in all parts of this paper Appear Correctly; but no Liability is undertaken for any Error in or Omission of any Advertisement, and the Proprietors Reserve the Right to Omit or Alter any Advertisement, No Matter Where or by Whom Accepted.

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SITUATIONS VACANT.
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(25/9/'24.)

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Telephone Nos. — 5036, 5037.
BRANCH OFFICES—
BELFAST—139 Royal Avenue ......'Phone 1787.
CORK—33 Marlboro' Street ......'Phone 1044.
LONDON—59 Fleet Street, E.C.4 ...Central 4580.
MANCHESTER—24 Market Place ......City 3084.
GLASGOW—54 Gordon street ......Central 84.

LOST AND FOUND.

LOST, between Clondalkin, Templeogue and Dublin, Gent's Gold Wristlet Watch, name engraved on back; reward.—K 1699, this office. 21 D

LOST, Tuesday, Lady's Gold Wristlet Watch, between Westmoreland street and 23 Rutland square. Reward, Hamilton, 23 Rutland square.

MOTOR CARS CONTINUED.

PEUGEOT Quad, late 1923, complete, electric light; best offer.—K 1803, this office.

PUNCHESTOWN Races—We have few Cars available; ring or call.—Lynch Bros., 17 Usher's quay, Dublin. 'Phone, 2469. 22 A

REPAIRS to any make of Car; also Magneto and Electric Lighting Repairs.—Ashenhurst, Williams and Co., Ltd., Store street, Dublin. 20 D

VULCAN, 15 h.p., 5-seater, touring, 1922 model, perfect condition, £290. Seen Lynch's Engineering Works, Rathgar. 21 F

WOLSELEY Landaulette, in running order, for Sale. Central Garage, 7 Upper Stephen street, Dublin. 21 F

2 FORDS, 1922, Five Seaters, complete, with dynamo and electric equipment, £40; 1 Renault Landaulette, 4 cylinder, 20 h.p., £60; 1 Unic, Two Seater, complete, £6 tax, £30; 1 Renault Street Taxi, complete with meter, etc., £70; 1 Talbot 25 H.P. 30 Cwt. Van, twin rear wheels, det. rims, £100. All the above in good running order. Tel., 4461.—69 Fitzwilliam lane. 20 E

1922 FORD, in perfect order, newly painted, three new tyres and tubes, owner driven; bargain, £60. Address "Z 3787, Ford," this office. 20 E

1923 20 H.P. Six Cylinder Touring Car, all weather curtains, nice appearance, any severe trial or expert's examination, exchange for Landaulette, or sell, £150.—K 1633, this office. 21 F

1924 CHEVROLET, splendid condition, privately owned; any trial.—Graham, Motor Agent, Kildare. 20 E

1924 18 H.P. Peugeot 7 Seater, almost new, driven by lady only, who is buying smaller car of same make; guaranteed as new by Peugeot Company.—K 1835, this office. 22 X

1924 FORD Five Seater, new; nearest £115. Seen Sanderson's Garage, Dominick street. 22 A

1925 MORRIS Cowley Coupe for immediate delivery, at Carton's Motor Works, Newtownbarry. 21 F

WANTED

A GOOD Four Seater—Wanted, useful Car, cheap, to prompt purchaser; full particulars, lowest price; near Dublin.—K 1577, this office. 20 F

LIGHT Modern Cars and Motor Bicycles bought, sold, or exchanged.—Fitzgerald, 128 Stephen's Green. 21 F

TWO-SEATER Wanted immediately; 1921-24 models only. Full particulars to K 1814, this office. 22 A

WANTED, Mathis Car, two or four seater; particulars. Address "Z 3639 Car," this office. 21 F

MOTOR CYCLES

A1—IMMEDIATE delivery of Sunbeam, New Imperial, P. and M., Rover and Diamond Motor Cycles. Cash or easy payments arranged. Some bargains in 1924 models still remain. Inspection invited—Wayte Bros., Ltd., Lemon street, off Grafton street. T

AT Woods', Westland Row—B.S.A. Motor Cycles (four stroke) from 35 guineas. T

A.J.S., Triumph and New Gerrard, from £32 15/-; gradual payments arranged.—Wallen, Trinity street Garage. T

ADVANCES on Motor Bikes, Cars, Jewels.—Gorman, Pawnbroker, Winetavern street (opposite Four Courts); new garage. T

"ARIEL" Motor Cycles; cash or easy payments; old Machines taken in part cash; all makes repaired by competent mechanics.—Lindsay and Sons, 22 Great Ship street. 'Phone, 51234. 21 X

A TRUSTY Triumph 4.94 horse power Motor Bicycle from £52 15/-, carriage and duty paid. Easy payments arranged.—Triumph Company (Ireland), Ltd., 12 Saint Andrew street, Dublin. Telephone 4587. 32 23

B.S.A., 4, late 1922, grand order, £35; James, 7, Twin 1920 Combination, £35; Triumph, 3½, 3 speed, good order, £20; Diamond, 2¼, 1922, £15; Hobart, 2¼, 1921, 2 speed, £15; Indian, 5/6 Sports Model, £25; Excelsior Lightweight, lady's, as new, £25; Triumph 3½ Combination, £15.—Fitzgerald, 128 Stephen's Green. 21 F

B.S.A. 4¼ Combination, little used; owner getting car.—K 1759, this office. 22 E

DOUGLAS Motor Cycle, in perfect condition; any reasonable trial; £30.—James McGauran, Annamoe Garage, North Circular road, Dublin. 21 E

FOR Sale, 4 h.p. Blackburne Combination; had occasional use summer months only; fully equipped; highest offer accepted; seen by appointment.—K 1503, this office. 20 E

FOR Sale, Indian and sidecar, 7.9 h.p.; trial given; licence paid. Seen Keogh's, 42a Ballybough road. 20 E

NORTON 3½ h.p., O.H.V., 1924, for sale carefully treated; privately owned; latest improvements; price £75. Can be seen Kelly's Garage, Bachelor's Walk. 20 E

RADCO 2¼ h.p. 3 speed Burman, C.K.S., long exhaust; excellent order.—K 1776, this office.

TRIUMPH Motor Cycles—1925 Models in stock for immediate delivery. Advise book order immediately. Also Spare Parts all Models.—Andrew J. Doyle, Triumph Motor Agent, 51 South King street, Dublin. Telephone 2721. T

T.T. Rudge-Multi for Sale, late 1920, 3½ h.p.; fast, reliable; splendid condition throughout; £25; any trial given.—K 1542, this office. 20 E

VELOCETTE, James, New Hudson, immediate delivery, from £45.—Henkil Motors, Molesworth place. 19 D

2¾ T.S. Enfield, done 300 miles, almost new; what offers?—K 1402, this office. 19 D

2¾ H.P. Two Speed New Hudson, perfect mechanical order, £17, or part exchange four stroke lightweight.—K 1559, this office. 20 E

2¾ SPORTS Combination, 1924, Terry saddle, lamp, horn; tax paid; cheap.—42 Poolbeg street. 21 F

1923 B.S.A. 8 h.p. Combination, new tyres, luxuriously fitted and equal to new condition; 9,000 miles only; price £90.—Peugeot Cars (Ireland), Limited, 40 Dawson street, Dublin. 22 X

WANTED.

WANTED Motor Cycle, 3 to 4 h.p., clutch and kick starter essential; also Folding Chassis Side Car.—K 1769, this office.

LORRIES, VANS, MOTOR AND STEAM HAULAGE.

FOR SALE.
TWO DODGE VANS,
AS NEW.
GENUINE BARGAINS, £150.
THOMPSON'S, SHAW STREET, off Brunswick street.

A.E.C. 4 Ton Lorry, completely reconditioned in every detail; new Dunlop tyres; perfect in every way; trial run; £240. Address "Z 3731, Lorry," this office. 18 D

COMMER Cars can now be obtained on the Hire Purchase System. Apply Cullen, Main street, Bray, County Wicklow. T

COVERED Ford Ton Truck for Sale; little used. Apply Michael Byrne, Golden Ball. 20 E

FORD Ton Truck, 1923; good order; perfect mechanical condition; £70; Ford Light Van, £35. Browett's, 5 North Wall. D

FOR Sale, newly built Ford Motor Hearse, fitted with Bosch magneto; any trial given. Address "Z 3722, Hearse," this office. 17 D

FOR Sale, Covered Delivery Van; tax paid to January, 1926. Apply Michael Byrne, Golden Ball. 20 E

FOR Sale, 20 Seater Char-a-Banc, in perfect order; cheap to immediate purchaser.—P. Gillan, Erin Hotel, Rosses Point, Sligo. 20 E

FORD Covered Van, detachable shelves, almost new condition, £75.—Fitzgerald, 128 Stephen's Green. 21 F

FORD Light Van for Sale, 1923; perfect condition.—15 Stoneybatter.

LEYLAND Lorries and Buses for economical upkeep and reliability.—Ashenhurst, Williams and Co., Ltd., Store street, Dublin. 20 D

ACCESSORIES, TYRES, ETC.

DUNLOP Belt, new, Motor Cycle Tyre; sell cheap.—18 Stamer street.

MOTOR Car and Cycle Tyres, Tubes, new, sell cheap; Electric Horns.—18 Stamer street.

WONDER - MIST Spray—World's Standard Car Cleanser and Polisher. From Sole Importers, 21 Wellington quay, Dublin, and leading Garages. O

BICYCLES

A1—BEST value in Ireland in Pedal Cycles, including Sunbeams, Sparkbrooks, Centaur, B.S.A., etc. Cash or easy payments. Repairs specially catered for at Wayte Bros., Ltd., Lemon street, Grafton street. T

A TRUSTY Triumph Bicycle from £7 8/-, carriage paid. Easy payments arranged.—Triumph Company (Ireland), Ltd., 12 Saint Andrew street, Dublin. Telephone 4587. 32 23

N.B.—"I'll have to see McHugh Himself about a Bike," for all makes from £5 0s. 0d. Lists free.—McHugh Himself, 39 Talbot street. 17 E

NEW lady's Sunbeam Bicycle, only slightly used; accept reasonable offer.—K 1582, this office. 20 D

9/- PER Month—"King Alfred" Cycles; built of Reynolds' steel tubing; B.S.A. freewheel; Dunlop Rubber Co.'s tyres and rims; machine beautifully finished; fully guaranteed; delivered free Dublin. Sole Agent: Stevens' Cycle Depot, Dublin. 16 D

[CHAUFFEURS, MECHANICS] CONTINUED

DISENGAGED

CHAUFFEUR, young, experienced driving, running repairs, handy odd jobs; highly recommended.—R O 1914, Irish Times Branch Office, Rathmines. 21 D

CHAUFFEUR—Young Man, with wife and child, well recommended, seeks employment, or as Van Driver. K 1692, this office. 21 F

FIRST class Mechanic and Driver seeks situation; all repairs any make; 20 years' experience. Address "Z 3815, Chauffeur," this office. 21 F

GROOM-Chauffeur Wants situation; well recommended; Protestant; married.—Adams, Tyrte Park, Dunlavin. 21 F

MOTOR Mechanic—Young Boy leaving school wishes to be Apprenticed; willing to give small fee.—K 1535, this office. 20 E

YOUNG Man, R.C., seeks situation; drive moto., care hunters, generally useful; married when suited; good discharges. Address "Z 3754, Chauffeur," this office. 19 D

SITUATIONS VACANT.

INDIAN FOREST SERVICE.

The Secretary of State for India announces that one appointment of Probationer for the Indian Forest Service will be made, after interview by a Selection Committee, in or about August next.

Candidates are ordinarily required to be between 19 and 22 years of age on the 1st January, 1925, and must have obtained a Degree WITH HONOURS in some branch of Natural Science or Pure Science in a University of Great Britain or Ireland.

Applications will, however, be considered from candidates not over 24 years of age on 1st January, 1925, who possess such theoretical and practical knowledge of forestry as renders them, in the opinion of the Secretary of State for India, eligible for appointment to the Indian Forest Service without further training in this country. Such a candidate, if selected, will be appointed an Assistant Conservator of Forests in the Indian Forest Service, and will be placed on probation during the first year of his service.

The selected candidate, if not eligible for appointment to the Indian Forest Service without further training, will be placed on probation for a period which will normally be two years, to be spent in the study of Forestry at Oxford, Cambridge or Edinburgh, during which he will receive an allowance of £300 per annum.

Applications for appointment must be received not later than the 1st July, 1925, on a printed form obtainable from the Secretary, Services and General Department, India Office, London, S.W. 1, from whom full particulars may also be obtained.

A COMPETENT and experienced Cutter required for first class Tailoring Establishment; state age, salary expected, etc.—K 1626, this office. 20 E

A VACANCY occurs in the Greystones Electric Light and Power Co., Ltd., for an Apprentice; applicants must be over 16 years of age; small fee required. Apply Raymond F. Fry, A.M.I.E.E., Greystones. 21 F

APPRENTICE required to learn Electrical Repair Business; premium required; state age.—K 1760, this office. 22 E

COMFORTABLE home offered smart, intelligent, good-looking, confidential, Protestant Girl (orphan), about 14, in return for light services in business house (Dublin).—K 1515, this office. 20 E

CLERICAL Home Work, £3 weekly, easily earned; enclose envelope.—T. Beresford, 7 Earl street, E.C. 2.

DESPATCH Clerk required for Carrier's Office; enclose copies of testimonials, and state age; must be strict T.T.; hours 8 to 6.30.—K 1722, this office. 21 F

EARN £5 weekly and upwards by qualifying as a Certified Bookkeeper. Intensive postal tuition. Fee moderate; easy payments. Booklet free.—Accountant, 10 Essington Street, London, E.C. 36 22

G.A. Brittain Ltd.
HATCH ST. DUBLIN
We sell them—
and mother them for 12 months.

SEE IRELAND IN AN ESSEX
IT has endurance, pick-up performance, smoothness and quietness of operation, costs you less in petrol and maintenance, and won't let you down.
From £330 Free Dublin.
Coach - - £365
P. J. TRACY
The Dealer in Quality
18 STEPHEN'S GREEN, DUBLIN. 'Phone Dublin, 3627
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The HILLMAN Car
is wonderful value for £375
Its stoutly built chassis, well sprung and distinctive body will withstand the jolting of the roughest country roads without discomfort to its passengers. Fitted with rigid side screens, it is in bad weather a closed-in model and in good weather an open car—11 h.p. 4cyl. engine, high tension magneto, two head lights and two side lights on wings; coachwork, mechanism and upholstery of highest standard. Sold duty and carriage free by
BUCKLEYS MOTORS, LTD.
34 LR. ABBEY ST., DUBLIN. 'Phone 3581.

ROLLS ROYCE
40/50 and 20 H.P., Early Delivery.
METALLURGIQUE
14 H.P. Special Super Engine, Overhead Camshaft, develops 40 Brake H.P., Tax £13, 4 speed Gearbox, Front wheel Brakes, Bosch Magneto, Bosch Lighting and Starting, Zenith Triple Diffuser Carburetter, all Coachwork by VANDEN PLAS, Brussels.
Four Door Saloon Limousine, adjustable partition at Rear of driver - - - £645
Two Door Saloon Blue, £565
Four Seater Painted Grey £495
Four Seater Painted Maroon, £495
Spare Parts for all Models.
CROSSLEY 14 H.P.
and 19.6, Two or Four Seater, £455
CITROEN
11.4 Special English Body £285
11.4 Four Seater - £230
11.4 " " Special £255
11.4 Clover Leaf - £215
11.4 Saloon 4-Seater - £315
11.4 Saloon All Steel 5-Seater, £345
7.5 Two Seater - £155
7.5 Three Seater - £170
7.5 Coupe - - £180
COLUMBIA SIX
20 H.P. 4 5 Seater Special Holywood Body in Smoke Blue, Lined Gold - - £355
McENTAGART BROS.,
10 LEINSTER ST., DUBLIN.

SITUATIONS CONTINUED.

GROCERY and General Business (no drink), provincial town—Experienced Assistant required; must have good references; send copies; state age and religion. Address "Z 3834, Assistant," this office. 21 F

GENTLEWOMAN, Protestant, Wanted as companion to elderly lady; light duties; comfortable country home; ten miles Limerick. Address "Z 3842, Companion," this office. 22 X

HOSIERY, Underclothing, etc.—Wanted, an experienced energetic Saleswoman, good Midland town; Protestant; enclose copies references and state salary, outdoor. Address "Z 3774, Saleswoman," this office. 20 E

HOW to Become a National School Teacher. See Students' Page, "Weekly Irish Times," to-day. F

LADIES for Knitting Art Silk Jumpers at home, whole or spare time. Stamped envelope for particulars.—Way (M.W.), 5 Bloomsbury street, London, W.C.1. 20 D

LADY Bookkeeper Wanted, knowledge of Shorthand and Typewriting would be useful; reply, stating age, experience and salary required.—K 1774, this office. 22 A

LADY requires Protestant Night Attendant, Monkstown district. Address "Z 3859, Attendant," this office.

LEVERETT and Frye, Ltd., require capable Assistants for all departments. Apply, in first instance, by letter; 44 hour week.—36 Grafton street.

MACHINIST (Sewing) Wanted; state experience, what work on.—Machinist, Irish Times Branch Office, Dun Laoghaire. D

MOTHER'S Help required for Dublin (Protestant), used to children; maid kept. Apply, stating age, enclosing copies testimonials. K 1726, this office. 21 D

MADAME Reneo, 51a Dawson street, requires experienced Alteration Hands at once. Apply before 11 o'clock.

OCEAN Liners—Beginners as Stewards, Stewardesses, Clerks. Write, Cook, Ship street, Brighton. 16

POST Office—Junior Lady Assistant required for large country sub office; telephone; state experience, religion, and salary, indoor. Address "Z 3811, Junior," this office. 21 F

START a Business in Drapery, etc., from £1 upwards. Special attention to widows and beginners. Sure living. Write for advice and list.—H. Levaine, Dept. O. 143 Houndsditch, London, E. 1. X

SHORTHAND Typist required, male or female, experienced, capable; state qualifications and salary expected, indoor and out. Address "Z 3775, Typist," this office. 20 D

SUGAR Boiler—Wanted at once for Northern Ireland, a competent Charge Hand; able to produce all high class Boiled Goods, Toffees, Butter Goods, and Lettered Rock; state qualifications and wages required; only first class men need apply. Address "Z 3828, Sugar Boiler," this office. 21 E

SALESMAN required (outdoor) to push well advertised line of goods in Dublin and vicinity; travelling experience not essential, but applicants must be local men of good address; state fully last position held, age, etc.; permanency.—K 1741, this office.

SHOWROOM Apprentice Wanted; must be tall, good appearance, well educated and refined, age 16 to 17.—Alice, 18 Stephen's Green. 22 F

TIME Clerk—Vacancy, ironworks, experienced posting time, wages sheets departmental analysis. Reply age, copies references, experience, salary, to K 1548, this office. 20 E

WANTED, Working Head Forester and Saw Mills Manager; must have good knowledge of machinery. Apply, with copies, "Z 3695, Forester," this office. 17 F

WORKING Plumber Wanted for short job, outside Dublin; own bicycle; state terms. Address "Z 3776, Plumber," this office. 20 D

WATCHMAKER, Improver or Apprentice; Northern Ireland. Address "Z 3817, Watchmaker," this office. 21 D

WANTED, first class Bookkeeper for large Wholesale and Retail Provision Firm in City; must understand departmental system, and be able to get out stocks every fortnight; good salary to suitable man. Apply, by letter, Kevans and Son, Chartered Accountants, 31 Dame street. 22 A

WANTED, young Lady Assistant to General Drapery; Protestant; apply, stating full particulars. Address "Z 3847, Assistant," this office. 22 A

WANTED, smart, intelligent Boy as Junior Assistant, city office. Apply, own handwriting, stating age, references, etc.—K 1819, this office. 22 E

WANTED for City Office, first-class Lady Shorthand Typist (Protestant); must have had at least three years' practical experience; state salary expected and enclose copy references.—K 1781, this office. 22 A

WANTED, first class Bodice Hand; constant employment. Apply Barrett and Heade, 5 Dawson street. 22 A

WANTED, immediately, Assistant for Tobacco and Newsagency. Address, stating age, salary expected, etc., "Z 3863, Assistant," this office. 22 E

WANTED for Rosslare Golf Club, Steward and his wife; no family; good cooking essential. Apply, enclosing copies of references and stating wages to Hon. Sec., 2 Farnogue terrace, Wexford. 22 E

WANTED, Bookkeeper having some knowledge of the Hardware Trade; good wages to consistent, competent worker.—J. F. Dooley and Co., Ironmongers, Birr.

LEGAL APPOINTMENTS.

LAW Clerk desires change; 4 years' general experience; best references; Dublin, Belfast preferred. Address "Z 3669, Clerk," this office. 16 D

LAW—Youth with some experience Wanted for Solicitor's Office.—K 1712, this office. 21 F

SHORTHAND Writer, Typist, Bookkeeper desires change; long experience; highest references.—K 1214, this office. 20 F

TYPEWRITING AND COPYING SERVICES.

A STAFF of expert Shorthand Writers and Speed Typists for engagement per hour, day or week, at your address or ours; private room for dictation. Literary legal, technical work specialised in; any volume at shortest notice. Translations in all principal languages. Verbatim Reporting, technical or otherwise. Booklets of full services on application.—Emergency Secretarial Service (Public Secretariat), 35 Dawson street. 'Phone 4857. 76 30

ALL kinds of Typing, Copying, Translations, etc., by Experts.—Secretaries and Clerks available; Secretarial and Business Training for Gentlewomen. Principal, Miss Dora Galway, F.C.I. P.C.T. 33 Dawson street, Dublin. Tel. No. 4680. 30 30

MONEY, PARTNERSHIPS, ETC.

ADVANCES made daily on approved Note of Hand. Special terms on deposit of Insurance Policies, Deeds, National Loan, War Loan, Shares, Stocks, etc. Vouchers Cashed while you wait.—A. 32 South Frederick street, Dublin. T

DIRECTOR Secretary, with £500, Wanted; salary, fees, bonus.—K 1805, this office.

ENGINEER Secretary Wanted, with £500, important Syndicate.—K 1804, this office.

LOANS Granted Without Security, on demand; private.—K 1408, this office. 18 D

LOANS advanced on own note of hand, city or country. Call, or write, W. Watson, 3 Hawkins street, Dublin. 16 23

PARTNERS Wanted, Manufacturing Business; big profits; cash sales; quick returns.—K 1766, this office.

PARTNERSHIP (working) Wanted in any established business, by gentleman (29) who has sound office and travelling experience; invest £100; full particulars to—K 1762, this office.

TEA Room Business—Lady, with moderate capital, wishes working Partnership in high class concern in Dublin district. Address "Z 3823, Lady," this office.

WORKING Partner Wanted by Drapery Agent, resident in Dublin, to develop new agencies; gentleman with experience in travelling preferred.—K 1761, this office.

YOUNG Lady, with capital, desires Partnership in Business or Farm with educated person. Address "Z 3835, Lady," this office. 21 D

£5 TO £500 Advanced privately on approved personal security of borrower at an extremely low rate of interest; loan can be repaid by small instalments to suit. Call or write to Leonard Freeman and Co., 1 Garfield street, Belfast. 37 2

£1,500 ADDITIONAL Capital required to open High Class Restaurant in Dublin; will be taken in one or more sums; highly remunerative proposition.—K 1799, this office. 22 A

£2,000—PARTNER Wanted in Dublin (active or sleeping) for Factoring Coach and Motor Car Fittings. Advertiser has first class connection also well equipped premises, having carried manufacturers' stocks. Rare opportunity.—K 1562, this office. 20 F

REPRESENTATIVES WANTED.

CORK Trade—Agents Wanted in few districts; connection amongst Bottlers necessary. Address "Z 3736, Agents," this office.

EXPERIENCED Salesman would travel Ireland; any sound proposition; own car, if necessary.—K 1640, this office. 21 F

REPRESENTATIVES required for Dublin, also Southern Ireland, by large selling organisation; real opportunity for live men. Apply, stating age and experience—first class references required—K 1487, this office.

REPRESENTATIVES Wanted by old-established Company for the sale of Animal Medicines, Condiments, Calf Meals, Pig Powders, Disinfectants, etc.; good terms to suitable men; motor cyclists preferred. Apply, in first instance, giving full particulars, to "Z 3861, Representative," this office.

TOWN Traveller (Junior)—Smart young Man Wanted by City Firm of Printers, Bookbinders, etc.; state age, experience, salary expected.—K 1771, this office.

AGENCIES AND SITUATIONS WANTED

YOUNG man, good appearance and education, seeks position as Traveller; city preferred.—K 1869, this office. 20 E

HOTELS AND RESTAURANTS. OFFICIALS, SERVANTS, ETC.

POSITIONS VACANT

HOTEL Staff required; Page Boy, Porter, Waitress, young Waiter, Housemaid; send copies.—K 1855, this office. 22 E

LADY Manageress, Working Housekeeper Wanted for small Hotel in city; must be early riser, economical caterer; state age, salary, experience.—K 1554, this office. 20 E

WANTED, strong Girl for seaside hotel as good plain Cook General.—K 1524, this office. 20 E

WANTED, experienced Head Waitress. Apply, with copies of references, Ormonde Hotel, Clonmel. 21 D

WANTED, good Kitchenmaid immediately; cook might suit.—Ross's Hotel, Dun Laoghaire. 21 D

WAITRESS seeks place in cafe, hotel, or tea rooms; experienced.—K 1744, this office.

EMPLOYMENT WANTED

COOK wishes post in Commercial Hotel, or second to Chef.—K 1785, this office.

EXPERIENCED Lady Bookkeeper requires Hotel position; excellent testimonials. Address "Z 3873, Bookkeeper," this office. 22 B

HOTEL Manageress desires change, 11 years' experience first class hotels; buying, catering, bar and office. Address "Z 3732, Manageress," this office. 18 D

HOTEL—Second Cook, disengaged, seeks situation; age 25; good all round man; good references.—K 1492, Irish Times Branch Office, Kingstown. 20 E

HOTEL, Bar and Books—Young Lady desires change; long experience; highest references. Address "Z 3780, Lady," this office. 20 E

MANAGERESS desires engagement; sole control large good class hotel; excellent references; England or Ireland. Address "Z 3815, Manageress," this office. 21 D

SMART, experienced Girl desires post Waitress or Housemaid, hotel or cafe; season or permanent.—K 1822, this office.

YOUNG Lady wishes position, Assistant Manageress in Hotel; make herself generally useful; small salary; highly recommended.—K 1815, this office. 22 E

MEDICAL APPOINTMENTS.

CHEMIST BUSINESS.
FOR SALE, AS A GOING CONCERN,
Together with Stock-in-Trade, Fixtures, Goodwill, etc.,
the Business of a
PHARMACEUTICAL CHEMIST,
Carried on successfully for over 21 years by the late
MR. C. H. NESBITT,
3 MOUNT ROYAL,
ANTRIM ROAD, BELFAST.
For particulars apply to
H. B. BRANDON and CO.,
Chartered Accountants,
7 DONEGALL SQUARE, WEST, BELFAST.

APPRENTICE (outdoor) Wanted, city Chemist; fee returned; good opportunity.—K 1797, this office. 22 A

CHARGE Nurse required; L.O.; maternity training an advantage. Address "Z 3836, Nurse," this office. 21 F

CHEMIST'S Assistant (qualified), seeks position immediately; terms moderate for hours off. Address "Z 3843, Assistant," this office. 22 A

FOR Sale, Optical Trial Case, with full range of lens and accessories; splendid condition. For particulars apply K 1866, this office. 20 E

JUNIOR or Improver required, Southern town; state age, terms, references, etc. Address "Z 3618, Improver," this office. 16 D

MEDICAL Hall for Sale, in good town. Address "Z 3657, Medical," this office. 16 D

MISS F. Close, 34 Leeson Park, recommends Nurse Attendant, cashier, night duty, to elderly lady or invalid; vicinity Rathmines, Ranelagh, Leeson Park. 22 E

MEDICAL CONTINUED.

NURSE Attendant wishes position, experienced, willing and obliging.—K 1274, this office. 18 D

NURSE, six years' experience, seeks post; would take care of invalid lady or gentleman; medical references.—437, Irish Times Branch Office, Baggot street Bridge. 19 D

PHARMACEUTICAL—Junior Assistant desires position in Pharmacy; first class reference for compounding, counter work, and photography. Address "Z 3586, Medical," this office. 16

PHARMACEUTICAL Chemist Wanted to take Charge of our Drug Department; good salary to first class man. Apply, giving full particulars, to T. W. Reynolds, Ltd., Dungannon. 20 E

PHARMACEUTICAL—An experienced Assistant Wanted in a city house in the South; state age, experience, height, etc. Address "Z 3848, Assistant," this office. 22 A

PHARMACEUTICAL Chemist, Leinster town, requires experienced Assistant, R.C.; indoor; send copies testimonials, salary expected. Address "Z 3844, Assistant," this office. 22 A

PHARMACEUTICAL Chemist, Male, 23, wants whole time post any where, or part time Dublin.—K 1831, this office.

WANTED, Night Nurse for Dublin private hospital.—K 1706, this office. 21 F

WANTED, for Provincial Town, Free State, Qualified L.P.S.I., with good general experience. Reply, with references, stating experience and salary (indoor), to W. J. Rankin, 11 Waring street, Belfast. 22 A

TUITIONS AND SCHOLARSHIPS.

ALL Professional and University Prelims., Oral and Correspondence. Success lists free.—McGUIRE'S COLLEGE, Sackville street, Dublin.

ALL University and Professional Preliminaries—Solicitors', Surgeons', Veterinary, Pharmaceutical Preliminaries; University Entrances; Day, Evening, Correspondence Classes.—W. St. George Breakey, 9 Molesworth street, Dublin. 21 T

BELMONT College, 36 Dawson street, Dublin; 'phone, 2685;—Clerical Officers' Exam. (limited competition) announced for June 30th. Special Oral and Postal Classes now forming. Prospectus free. 20 E

CLERICAL Officers—Examination announced (male and female). Special Classes now working.—Miss Regan's Civil Service and Commercial College, 4 and 5 Nassau street. 21 F

ENTRANCE, Term, Degree Examinations, Trinity College. Numerous successes.—Henry French, M.A., 5 Dartmouth square. 22 A

GENTLEWOMAN, I.C., desires post, as Resident Governess preferred, backward boy or girl; pure French, English, music; moderate salary; experienced; interview. Address "Z 3812, Governess," this office. 21 F

IRISH Professor, native speaker, would prepare teachers for Summer Course, also students; success guaranteed in most backward cases; highest testimonials; terms very moderate.—K 1595, this office. 20 E

LADY highly recommends Protestant Governess, usual subjects, good music, French, drawing, English, sewing; immediate engagement; salary from £40. Address "Z 3770, Governess," this office. 20 E

LEARN to Ride—Private Lessons at very moderate terms. Special care taken with children and beginners. Hacks and Hunters for Hire.—Kellett's Riding School, 39 Mespil road Dublin. Phone—Ballsbridge 717. 20 E

LEARN your Languages by the best and quickest method.—Berlitz, 4 Grafton street. 21 F

LADY highly recommends Protestant Governess; excellent teacher; usual subjects.—Miss Browne, 6 Adelaide street, Kingstown. 22 E

MISS Mai Alexander has successfully passed the highest school examination in Pianoforte in the London Royal Academy of Music at Convent Du Bon Sauveur, Holyhead, North Wales.

REGISTERED Secondary Teacher seeks engagement in Dublin or Cork as from September; subjects—Irish, geography, history, English; subsidiary French, Latin, mathematics; professor of Irish at summer courses since their institution; bi-lingual certificate. Address "Z 3848, Teacher," this office.

SHORTHAND, Typewriting, Bookkeeping, etc.—Metropolitan College (Gillespie's), 100 Lower Mount street. 'Phone 3085. T

SHORTHAND, Typewriting, rapid progress assured; personal tuition.—Murphy, 16 Appian Way. 12 20

SCIENCE Graduate, Lady, desires appointment, September; Chemistry, Physics, Botany, elementary Irish.—477, Irish Times Branch Office, Blackrock. 21 D

THE Short Road to Health. See the new Feature in the "Weekly Irish Times" to-day. F

VACANCY for two Boarders, aged 10 to 14 years, in good Boarding School for Girls on the N. Wales coast; reduced fee, 26 to 30 guineas a term, according to age. Address "Z 3552 Boarders," this office. 12 14

GOVERNESSES AND TUTORS WANTED

AGENT FOR GOVERNESSES AND SCHOOLS.—Miss Bellingham Todd, 5 Grafton st., Dublin. Advises Parents and Managers. Tel. No. 5258. T

HOLIDAYS on Continent for Teachers, July, August, cheap; delightful, educational; special terms small groups teachers. Particulars (stamp), Secretary, Epworth Touring Club, Crescent Dundalk. 8 18

ITALIAN Lessons Wanted; native preferred. Apply R O 1902, Irish Times Branch Office, Rathmines. 20 E

WANTED, Games Master, four afternoons per week; good cricket; Prep. School, Dublin. Address "Z 3739, Master," this office. 18 D

WANTED, immediately, Grinds in Physiology for Medical Intermediate, Part I. Address "Z 3725, Grinds," this office. 18 D

YOUNG Lady (R.C.) as Morning Governess; Pembroke district. Address "Z 3764, Governess," this office. 20 E

EMPLOYMENT WANTED

AUDIT Clerk, disengaged, seeks engagement with firm of Accountants; highly recommended.—K 1431, this office. 18 D

ACCOUNTANT, Bookkeeper, Cashier wishes Position in firm of standing; highest references; security; moderate salary; correspondence treated confidentially. Address "Z 3822, Accountant," this office. 21 F

APPRENTICESHIP, Drapery or Grocery, Wanted by farmer's daughter, 16, I.C.; well recommended. Address "Z 3846, Apprentice," this office. 22 A

BLACKSMITH—Good all round Man wants job; well recommended. Address "Z 3760, Blacksmith," this office. 19 D

BRITISH ex-Soldier (pensioner) wishes to obtain Light Employment; exemplary character; Protestant.—K 1695, this office. 21 F

BOOKKEEPER (Male), disengaged; Estate and Assurance experience; highest references.—K 1718, this office. 21 D

BOOKKEEPER—Wanted, an experienced Lady for County Dublin Hotel. Address "Z 3853, Bookkeeper," this office. 22 F

CARPENTRY, Shop Fitting, House Repairs, Fluted Drainers made.—13 Donnybrook road. 21 D

CARETAKERS (residence, woods and game), respectable married Couple; Protestants; no family.—K 1824, this office. 22 E

DRAPERY—A young man, with long experience, wishes to hear of vacancy; excellent reference. Address "Z 3720, Drapery," this office. 17 D

DRESSMAKER, experienced, wants work ladies' houses; costumes, children's, alterations.—K 1590, this office. 20 E

ESTATE Carpenter and Plumber seeks Job; understands all building repairs; highly recommended; wages moderate.—476, Irish Times Branch Office, Blackrock. 20 E

EX R.I.C. Man (27) seeks position of trust; can drive car, or do clerking; excellent recommendations.—K 1740, this office.

GENTLEMAN, University education, desires Post, clerical, or any position of trust.—K 1764, this office.

HIGH Class Tailoring and Readymades—Salesman Bookkeeper with connection seeks a position.—K 1784, this office. 22 A

IMMEDIATE engagement, Gentlewoman (Protestant), experience children, needlewoman; country preferred.—K 1825, this office. 22 E

LADY offers services as Companion to elderly person; several hours each afternoon or evening.—K 1251, this office. 16 D

LADY, some experience, seeks post on Poultry Farm; non resident, Co. Dublin.—K 1571, this office. 20 E

LADY by birth, Protestant, wishes post Companion where maid kept, suburbs, Kingstown preferred. Address "Z 3759, Companion," this office. 19 E

LADY Help, Companion or Housekeeper wishes for post; six years last place; small salary required. Address "Z 3868, Help," this office. 22 A

MECHANICAL Engineer, A.M.I.Mech.E., First Class Board of Trade Cert., Steam, 1st Comb., factory plant, drawing office and commercial experience; moderate salary. Address "Z 3762, Engineer," this office. 17 D

POST Office and General Business; 10½ years in last situation; country preferred. Address "Z 3755, Employment," this office. 19 D

POSITION, Lady Help, required by experienced person, where general kept; capable and good with children.—K 1729, this office. 22 A

PENSIONER, ex-S.M. British, seeks employment as Messenger or Office Keeper, etc.; highest testimonials.—K 1856, this office. 22 A

RESPECTABLE, well educated Youth seeks position Junior Clerk; business or trade preferred; highly recommended.—Y., Wilde's Office, Bray. 19 D

REFINED Protestant Girl, 15, just left school, wishes position as Mother's Help or Companion; recommended. Address "Z 3821, Help," this office. 21 F

SUPERIOR Country Girl wants Position of Trust, such as Companion Help or Mother's Help, in a nice home. Address "Z 3659, Companion," this office. 16 D

SHORTHAND Writer, Typist, Bookkeeper desires change; long experience; highest references.—K 1514, this office. 20 E

SHORTHAND Typist—Young Lady, leaving college, seeks position.—K 1489, this office. 20 E

SHORTHAND Typist, eight years' experience, requires post; good references.—K 1850, this office. 20 E

SMART Protestant Girl would go as Improver to Drapery and Fancies. Address "Z 3794, Girl," this office. 20 F

WELL educated Girl, musical, R.C., 25, desires post in family as Companion Help; small salary; city or suburbs; no objection to travel.—K 1384, this office. 20 E

YOUNG Lady take charge small shop or receiving office, country town (Wicklow preferred); moderate salary.—K 1753, this office. 21 D

YOUNG Man, Northern, wants work, clerical, labouring, watchman, or caretaker; whole or spare time; Protestant.—K 1738, this office. 21 D

YOUNG Country Girl as Mother's Help; would assist house work.—K 1801, this office. 22 A

YOUNG Girl seeks place as Shop Assistant to train.—K 1734, this office.

MALE SERVANTS WANTED.

STEWARDS AND GARDENERS WANTED

BOY required, work garden, stable, milk, generally useful; apply, letter only, stating wages expected (indoor), discharges, age.—Forbes, Castleknock. 20 E

WANTED, energetic Working Steward; thorough knowledge cattle, sheep; £2 and allowances; particulars, age, family, copies.—O'Ferrall, Lisard, Edgeworthstown. 21 F

MALE SERVANTS DISENGAGED.

A STEADY young Man (single) wishes situation as Yardman; good milker; early riser; can do general work; well recommended.—K 1486, this office. 20 E

BUTLER, disengaged early in May, wishes place as same; Protestant; age 28 years; good papers; Dublin or near preferred. Address "Z 3852, Butler," this office. 22 A

CIVIL Service Pensioner (40) as Man Servant to gentleman; generally useful; England or anywhere; excellent references.—K 1731, this office.

DISENGAGED, Country Dairy Boy; good milker, plain garden, farm work, hand sythe, indoor, outdoor; Dublin, Kildare preferred; first class reference.—T. Lough, Iveagh House, Bride street, Dublin.

FARMER—General Man, single, seeks situation; good ploughman, milker, etc.; good references.—M., c/o Byrne, Kilballyowen, Aughrim, Wicklow. 20 E

GAMEKEEPER Woodranger—Trustworthy, active Man, life experience, good testimonials.—K 1391, this office. 19 D

GROOM—Understands stallions, barren mares, foals; train; state terms.—Graham, Collinstown, Mullingar. 22 A

MAN Servant, Protestant; good knowledge of silver; good references; willing. Address "Z 3775, Man," this office. 20 E

MAN Cook, experienced, recommended; General to Bachelor.—V., Irish Times Branch Office, Kingstown. 21 F

RABBIT Trapper, under keeper, work in garden, disengaged; can milk; state references.—Trapper, Carramore, Curry, Ballina, Co. Mayo. 20 E

RESPECTABLE young Man seeks employment as Indoor Servant in private or public institution; excellent references.—Richard Hill, 37 Upper Rutland street, Dublin.

SINGLE Man wants situation as Herd or Yardman; understands all about cattle, sheep, good milker; middle aged, R.C.; good discharge. Address "Z 3782, Man," this office.

STEWARD, Protestant, single, disengaged shortly, or any important position of trust; age 35; quite dependable; life experience; good knowledge of mixed farming, care and treatment of cattle and horses, etc., can be well recommended by prominent gentlemen and business men; live in preferred, but comfortable apartments expected. Address "Z 3766, Steward," this office. 20 X

MALE SERVANTS CONTINUED

YOUNG General Man wishes situation, indoor or out; milk, good gardener, drive motor, care stock; R.C., T.T.; well recommended.—K 1801, this office. 20 E

YARDMAN, Protestant, married, small family, seeks situation, Northern Ireland; life experience; good milker, calf rearer; excellent reference; disengaged 10th May. Address "Z 3796, Yardman," this office. 20 E

YOUNG married man seeks situation as Yardman. Address "Z 3799, Man," this office. 21 F

YOUNG man wishes to hear of position of Caretaker, or any position of trust; excellent papers. Address "Z 3798, Man," this office. 21

YARDMAN seeks Situation; milking, farm work; recommended; state terms.—K 1800, this office. 22 A

STEWARDS AND GARDENERS DISENGAGED

GOOD all round Gardener, Protestant, married; milk, useful; recommended.—25 Irish Times Branch Office, Ranelagh. 20 E

GARDENER, or Steward and Gardener, single, R.C., 34 years, presently disengaged; first class references. Apply "Gardener," c/o Wm. Power and Co., Seedmerchants and Nurserymen, Waterford. 21 B

GARDENER, General Man, good vegetable grower, milk, care cows; highest references.—R O 1913, Irish Times Branch Office, Rathmines. 21 D

GARDENER, single, seeks position; good worker; good experience vegetables, flowers, fruit.—Coghlan, Baltinglass. 22 A

GARDENER wishes Daily Work as Groundsman; can be highly recommended.—K 1813, this office. 20 E

GARDENER with highest references, experienced in all branches, seeks engagement; County Dublin preferred.—K 1829, this office. 22 A

GARDENER Wanted for County Dublin; state wages, and enclose copies of references. Address "Z 3856, Gardener," this office. 22 F

SITUATION Wanted—Working Steward would go Caretaker or General Farm Work, thoroughly understands stock, tillage, plain gardening; good milker; highly recommended.—M. B., 3 Mallin avenue, Grand Canal, Dublin. 22 A

YOUNG Man (Protestant) seeks situation (indoor), plain gardening, generally useful; recommended; Dublin preferred; state wages. Address "Z 3724, Man," this office. 17 E

DOMESTICS WANTED.

AN Intelligent Girl Wanted, gentleman's family; poultry, dairy, some laundry; particulars experience. Address "Z 3752, Girl," this office. 19 D

USEFUL Help Wanted, middle aged, Protestant; references.—J., Irish Times Branch Office, Kingstown.

WANTED, strong, middle aged Working Housekeeper in Kingstown, for one gentleman; duties include care of fowl. Send copies references.—K 1423, this office. 18 D

WANTED, respectable Woman as Caretaker for House in Flats; pensioner's wife without children would suit. Apply after 6 o'clock, 16 Lower Fitzwilliam street. 22 A

VACANCIES FOR SERVANTS

There are many vacancies in the REGISTRY of the "Irish Times" for all classes of Trained and Untrained Servants. Good wages offered. No fees charged. MATRON can recommend comfortable Homes where Servants can stay while waiting for situations. T

COOKS AND DAIRYMAIDS WANTED

COOK General Wanted for modern, convenient house; own bedroom, gas fires and gas cooker; house parlourmaid and chauffeur kept; good wages; fare paid.—"Beechhurst," Castle road, Weybridge, England. 21 D

COOK Wanted; must be well recommended. Apply, letter only, giving full particulars, salary expected, age, Mrs. O'Brien, Deansgrange House, Foxrock. 22 E

GOOD young Cook required, Irish family, kitchenmaid kept. Apply, with full particulars, to Mrs. Lee-Norman, Hayne House, Plymtree, Cullompton, Devon. 22 F

WANTED, Cook (Good), young, active, country small dairy, kitchenmaid kept, wages £30 and laundry; also Housemaid, wages £30 and laundry; both must be well recommended. Apply, enclosing copies discharges, to "Z 3713, Maid," this office. 17 D

WANTED, by Irish lady in Surrey, a good young Cook General; two other servants kept; family four; excellent wages to suitable maid; state age, religion, wages expected, copies of character; fare given.—Mrs. Smyth, 59 Rue Gambetta, Dieppe, France. 19 D

WANTED, two country Girls, one to Cook, the other General Housework; send copies of references; state age, wages expected.—434, Irish Times Branch Office, Baggot street Bridge. 19 D

WANTED, young singlehanded Cook; three in family. Apply, with copies, stating age and wages, Mrs. Tuthill, Moyglare, Maynooth. 21 F

WANTED, 30th April, experienced Cook General, country; care small dairy; two in family; state age, salary.—Miss Moore, Dunshane, Brannoxtown, Co. Kildare. 21 F

WANTED, England, good Singlehanded Cook; long references exchanged. Address "Z 3406, Cook," this office. 20 E

WANTED, Cook General. Apply, before 2 o'clock p.m., Craig View Cor Bridge, Howth. 22 A

WANTED, an experienced young General; good plain cook; good wages to suitable person. Call after six, with references, Cranford, Kimmage road, Terenure. 22 A

WANTED, experienced Cook General; house parlourmaid kept. Apply, stating age, wages, and copies of discharges—Mrs. Smith, Farnham street, Cavan. 22 A

WANTED, for Foxrock, reliable, well recommended Cook; wages £40, and insurance paid. Address, giving copies of references, "Z 3862, Cook," this office.

WANTED, Under Dairymaid; good milker; Protestant. Address, stating age, wages expected, to "Z 3690, Dairymaid," this office. 17 X

GENERALS WANTED

A RESPECTABLE young General Wanted by Dublin lady living in Bangor, Co. Down; small family; fond of children. Apply, after 2 o'clock, Glenarm, Howth road, Clontarf. 20 E

A WELL trained, reliable young General Wanted; only thoroughly good references considered; comfortable situation; small family; high wages suitable girl.—T 40, Irish Times Branch Office, Kingstown. 22 F

CAN Lady recommend reliable General; country girl, immediately, temporary or otherwise.—K 1743, this office. 22 F

EXPERIENCED General required. Apply, with references, after 6 p.m., 4 Florine Villas, Terenure Park. 19 D

GENERAL wanted; good plain cook; four ladies; no washing. Apply Mrs. Metge, 4 Dartmouth road, Leeson Park, after 7 o'clock. 19 D

GENERAL Wanted; small family; light work. Apply 2 Cullenswood terrace, Ranelagh.

GENERAL required for Teddington, age about 25-30; must be thoroughly domesticated and have had previous experience; fare paid after six months; good references essential. Reply, stating full particulars, wages required—Robert, 144 Regent street, London, W.1. 32 X

GOOD General, plain cook, small family, small washing; £24; Greystones. Address, copies discharges, to "Z 3865, General," this office. 22 E

SUPERIOR General Wanted, Pembroke, small family, early in May.—K 1792, this office. 21 F

WANTED, General for two young men, farmers; elderly woman, Protestant, preferred. Address "Z 3723, General," this office. 17 D

WANTED (May), superior Protestant General, all housework, cooking, no basement; family three.—R O 1898, Irish Times Branch Office, Rathmines. 19 D

WANTED, young General, plain cook and washing, early riser; wages, £34; North side; references required.—K 1612, this office. 20 E

WANTED, General, immediately, Madden road; fond of children; good wages. Address "Z 3804, General," this office. 21 D

WANTED, for Ashford, County Wicklow, General Servant for house and parlour work; no cooking; Between Maid also wanted. Address "Z 3819, General," this office. 21 F

WANTED, well trained General; must have good references.—K 1679, this office. 20 E

WANTED, young Woman as General (outdoor); plain cooking; South side. Reply, giving references, K 1828, this office.

WANTED, good reliable woman as General or Working Housekeeper for clergyman, Co. Tipperary. Write particulars—Ardmore Rectory, Youghal.

WANTED, respectable young General; good papers essential; two in family. Call 6 to 8 any evening this week, 25 Orwell Park, Rathgar.

WANTED, strong young General, early riser. Apply 1 Pretoria Villas, Dollymount.

WANTED for Dalkey, May 1st, reliable General, good plain cook. Reply, giving copy references, wages expected.—K 1780, this office. 22 E

WANTED, steady, well recommended General; good plain cook; long discharges; family two; little washing; wages £24.—K 1823, Irish Times Branch Office, Rathmines.

WANTED, experienced General, good plain cook, trustworthy; family three; good wages; state age, send copies.—M 50, Irish Times Branch Office, Kingstown. 22 A

£30—GOOD General Servant Wanted, one lady; good cooking essential.—Hepworth, Clonsilla. 21 F

HOUSE AND PARLOURMAIDS WANTED

HOUSEMAID Wanted, some experience, able to mend and darn.—Mrs. O'C. Westropp, Lismehane, O'Callaghan's Mills, Co. Clare. 21 D

HOUSE Parlourmaid, experienced, well mannered, required, Bray; two ladies in family. Address "Z 3367, House Parlourmaid," this office.

LADY Ardee highly recommends M. Keppell as Head Housemaid.—Ballybritt, Rathvilly, Co. Carlow. 22 E

WANTED, Housemaid, single; must be good needlewoman, some laundry; not under 30 or over 40. Send copies of references by letter only to Dalguise, Monkstown, Dublin. 20 E

WANTED, capable Parlourmaid; good worker; well recommended.—K 1596, Irish Times Branch Office, Blackrock.

WANTED, R.C. House Parlourmaid, housemaid kept, Rathgar district; send copies of papers.—K 1823, this office. 20 E

WANTED, young House Parlourmaid; housemaid kept. Apply, with copies, stating age and wage, Mrs. Tuthill, Moyglare, Maynooth. 21 F

WANTED, R.C. House Parlourmaid. Apply, stating age, wages, and copies of discharges—Mrs. Smith, Farnham street, Cavan. 22 A

WANTED, experienced R.C. House Parlourmaid, Monkstown. State wages and send copies to K 1788, this office. 22 A

WANTED, smart, experienced House Parlourmaid immediately, Killiney; very comfortable place, near station; good wages. Apply this day, 12 o'clock, 12 South Frederick street.

WANTED, Under Housemaid, Protestant, 1st May; enclose copies.—Mrs. Gregg, The Palace, 50 Stephen's Green, Dublin. 20 X

WANTED, County Kildare, really good Housemaid, needlewoman; wages £30; send all particulars. Address "Z 3874, Maid," this office. 22 A

NURSES WANTED

AGENT for NURSES, MAIDS and ATTENDANTS.—Miss Bellingham Todd, 5 Grafton street, Dublin. Interviews daily. Tel. No. 5258. T

WANTED, superior Protestant Nurse for three children; good wages.—K 1517, this office. 20 E

WANTED, Protestant Nurserymaid to train under good nurse.—K 1516, this office. 20 E

WANTED, middle of May, Nurse Housemaid, Kingstown district; Protestant preferred. Apply, with copies references, stating age and wages expected, K 1691, this office. 21 F

WANTED, experienced General; family two. Write or call, 105 Anglesea road, Donnybrook.

DOMESTICS DISENGAGED

ALL classes superior Cooks, Housemaids, P'maids, Hotel Cooks, Waitresses.—Mulpeter's, 11 S. Anne st.

EXPERIENCED Daily Worker disengaged 4 days in week; all duties.—Quinn's Agency, Ranelagh.

EMPLOYERS, try Ferguson's Registry, Carlow, for excellent Cooks, Housemaids, Children's Nurses, and Men Servants, etc.

REFINED, intelligent, adaptable Girl, Roman Catholic, aged 35, member of farming family, four years House Parlourmaid, 12 years at home duties, offers 10 years' faithful service in appreciated capacity to approved referenced patron, in return for Loan of £300 to help relative; would insure life as stake; no personal outlook can be devoted to approved patron; suit ladies, old couple, children, housekeeper farmer's place; plain, respectable appearance. Or substantial Property approved, for patronizing Loan. Address "Z 3830, Girl," this office.

RESPECTABLE Person seeks daily work; good papers.—K 1736, this office.

RESPECTABLE Woman wishes daily or weekly housework, washing; recommended.—13 Haddington place.

STRONG Girl requires Morning Work; good laundress and house worker.—4 Mespil Cottages.

WORKING Housekeeper, respectable farmer's daughter; plain cook; dairy; good references.—Mrs. Kirwan, Brittas, Dublin. 21 F

YOUNG Woman wishes few days Weekly Work; highly recommended.—437, Irish Times Branch Office, Baggot street Bridge.

COOKS AND DAIRYMAIDS DISENGAGED.

A COOK, General seeks place; good references.—K 1737, this office.

COOK Housekeeper or Housekeeper in nobleman's establishment; long experience; excellent references. Particulars, Matron, Registry, Irish Times. 21 D

COOK or Cook General; two years in last situation, disengaged middle of May. Address "Z 3857, Cook," this office.

DAIRYMAID seeks post; Department certificates and many years' experience; state full particulars. Address "Z 3721, Dairymaid," this office. 17 F

EXCELLENT Cook-Housekeeper disengaged; highest references.—Miss Clifford, 5 Sth. Frederick street. 'Phone 4505.

GOOD Plain Cook, understands soups, pastries, cakes, etc.; take small dairy; suburbs preferred; free about the middle of May.—93, Wilde's Office, Bray. 20 E

GOOD Cook General seeks place in country; good papers.—K 1733, this office.

GOOD Cook, Protestant, wants situation, city or suburbs; highly recommended; state wages.—A., c/o Mrs. Rattigan, Rose Rock terrace, Wexford. 22 A

YOUNG country Girl wishes situation as Cook General; country preferred.—436, Irish Times Branch Office, Baggot street Bridge. 19 D

YOUNG Girl wishes situation as Plain Cook, where another maid kept; quiet place, city or suburb. Replies K 1580, this office. 20 E

GENERALS DISENGAGED

A GOOD General seeks place in city; good papers.—K 1758, this office.

A GENERAL seeks place; good references.—K 1757, this office.

AN excellent all round General; 2 years last discharge. Seen 6 Charlemont place.

GOOD young General, small family, experienced; good references.—K 1747, this office.

GENERAL seeks place; good references; indoor.—K 1735, this office.

GENERAL seeks place in Eastbourne or London; good references.—K 1730, this office.

RESPECTABLE Girl, age 20, requires situation as General Servant; can be well recommended.—Essie Maher, Grangenolvin, Burtown, Athy. 21 D

RESPECTABLE country girl, age 20, wishes to hear of vacancy as General with small family; disengaged May 7th; good reference.—456, Irish Times Branch Office, Baggot street Bridge.

YOUNG General disengaged; city preferred; well recommended.—B. M., 11 Mulberry Cottages, Chapelizod.

YOUNG Girl to train General in small family.—K 1756, this office.

YOUNG General, excellent references; small family; no objection to children; Kingstown preferred.—Y 23, Irish Times Branch Office, Kingstown.

HOUSE AND PARLOURMAIDS DISENGAGED

A HOUSE Parlourmaid, young, desires situation; highly recommended; good references.—443, Irish Times Branch Office, Baggot street Bridge. 20 E

EXPERIENCED Protestant Parlourmaid, go House Parlourmaid; take job country.—K 1662, this office. 21 D

HOUSE Parlourmaid or Betweenmaid; experienced; good references.—K 1745, this office.

SMART Girl wants situation as Housemaid or Housemaid Waitress; would take temporary post, or go holiday relief.—K 1802, this office.

UNDER Housemaid wishes situation; good experience; recommended. Address "Z 3802, Maid," this office. 21 D

YOUNG House Parlourmaid, would go Housemaid; good reference; disengaged on 28th April. Apply S. M., Loughlinstown, Frlestown, Co. Meath. 21 D

YOUNG Country Girl wishes to be trained House Parlourmaid.—Price's Registry, Donnybrook.

NURSES DISENGAGED

A RESPECTABLE Farmer's Daughter seeks situation as Children's Nurse, also assist at housework, with a good family, age 21.—K 1573, this office. 20 F

A YOUNG Nurse; highly recommended; trained. Seen Keegan's, Upper George's street, Kingstown.

CHILDREN'S Nurse seeks place, city, suburbs; good papers.—K 1610, this office.

COUNTRY Girl, R.C., disengaged, go Children's Nurse, can knit, sew, or General; understands milking and dairy, housework; highly recommended. Address "Z 3855, Nurse," this office.

INFANT'S Nurse, disengaged; thoroughly experienced all duties; town, country; excellent references.—K 1806, this office.

LADY recommends experienced young woman, Nurse; help housework.—K 1748, this office. 22 E

RESPECTABLE young country Girl wishes situation as Children's Nurse; some experience; can do plain sewing; city preferred. Address "Z 3858, Nurse," this office.

SUPERIOR Children's Maid, French, wants post.—K 1765, this office.

YOUNG Girl wishes situation, mind children, help housework, or to be trained General.—H 739, Irish Times Branch Office, Kingstown. 20 E

YOUNG Girl as Children's Nurse or Mother's Help.—K 1746, this office. 21 D

YOUNG country Girl wishes to hear of vacancy as Nurse to one or two children; South side preferred.—K 1796, this office. 22 F

KITCHEN, LAUNDRY, ETC., DISENGAGED.

RESPECTABLE Woman, would take Private Laundry at her own home; moderate; carefully done.—4 Mespil Cottages.

SPECIFIC ARTICLES.

ARMY Bell Tents on best terms.—Coleman, 25 Chancery street. 26 16

A VALOR Puritan Oil Cooking Stove for Sale (4 burner), in good order.—1 Ormond road, Rathmines. 21 F

AT Ogden's, 8 Lower Baggot street. 'Phone, 290 (late of Junior Army and Navy Stores)—New Zealand Lamb Fores 1/3, Hinds 1/3, Legs and Loins 1/4 per lb. 8 21

BACON Slicing Machines, 1925 Models; cash or instalments. Particulars free.—Booth Brothers, Stephen street, Dublin. T

CASH Register (National) for Sale, only short time in use, cost £155; owner will sell for reasonable offer. Apply 170 Parnell street, Dublin. 21 D

FOR Sale, Quantity of Concrete Block, best quality, made by "Windgate Machine." Apply F. Hall, Kill-o'-Grange, Dublin. 17 X

FOR Sale, B.P. Oil Stove, perfect order. Address "Z 3872, Stove," this office.

HUT for Sale, suitable for seaside or garage. Apply H. Nesbitt, 6 William street. 20 E

LADY would Buy Coloured Print, "The Departing Guests"; also has for Sale two Warm Coats, suitable for ladies travelling.—K 1790, this office.

LARGE Doll's Pram and large Teddy Bear, perfect condition, for Sale, or would Exchange for White Leghorn Chickens. Address "Z 3869, Pram," this office.

OLIVER Typewriter for Sale; perfect working order, a bargain, less than half price; seen by appointment.—K 1557, this office. 20 E

OIL Paintings Beechey, handsome frames.—K 1645, this office. 21 F

OFFICE Table, 5 x 3, cheap; leather top.—451, Irish Times Branch Office, Baggot street Bridge. 21 D

PAINTS, Enamels, Varnishes, Stains, Distemper, Cattle Markers, manufactured by Harringtons and Goodlass Wall, Ltd., Cork, excel all others. Over 11 million tins sold 1924. T

PAPER Blinds, best quality; Spring Rollers and Fittings. Send for list.—Staveley's Stores, 137 Parnell street, Dublin. 12 22

PORTABLE Motor Garage, 15 x 10 x 7, for Sale; delivered and erected Dublin; £25; special value. Seen Meyers and Sons, Rathgar.

RICK Covers, Sacks, Waterproof Covers, Tents, etc., Sale or Hire, on best terms.—M. Coleman, 25 Chancery street. 26 16

REMINGTON Typewriter, No. 10, for Sale; in good order.—K 1394, this office. 18 D

RAILWAY Lost Property—500 Silk Umbrellas, from 3/-; 200 Suit Cases, from 4/6; hundreds of useful articles at given away prices.—W. Cullen, Agent, 61 Lower O'Connell street (over Sackville Picture House), Dublin. 20 X

SACKS AND WATERPROOF COVERS, TARPAULINS, CART AND LOIN COVERS.
PETRIE BROTHERS, MANUFACTURERS,
35, 36 and 37 USHER'S QUAY,
DUBLIN.

TYPEWRITERS—Oliver, secondhand, under guarantee condition, from £6 up.—Booth Brothers, Dublin. T

TYPEWRITERS from £3; Repairs, Ribbons, Parts. Norman Typewriter Works, 7 Eden quay. 21 F

WASHING and Mangling Machines, large stocks, lowest prices.—The Dairy Engineering Co. of Ireland, Ltd., 21/22 Bachelor's Walk, Dublin. T

WIRELESS BROADCASTING, ETC.

A FEW stock soiled two, three and four Valve Radiax Sets, also Accessories, to be cleared at cost; offer will not be repeated.—Pitmans, Sole Agents, 16 Crow street, Dublin. T

MARCONI 2 Valve, with amplifier, largest amplion horn, copper mat, etc.; cost £52; splendid for demonstrations; best offer. Address "Z 3830, Wireless," this office. 21 D

SPECIFIC ARTICLES WANTED.

ANTIQUE Silver Cups, Candlesticks, Salvers, Sugar Bowls, etc.; also Diamond Ornaments, Precious Stones and Old Gold; highest prices given.—West and Son, Grafton House, Grafton street. T

BATH Chair Wanted (wicker preferred); moderate; state price.—K 1555, this office. 20 E

DIAMONDS, Old Gold, Antique Silver, Miniatures, etc., Purchased for cash.—Edmond Johnson, Ltd., 94 Grafton street. T

FEATHER BEDS WANTED.
Highest prices given. Will send to examine in city.
IRISH FEATHER CO., LTD., TARA ST., Dublin.
IRISH FIRM. 'Phone 661. T

WANTED, Merlin Chair, secondhand, good condition. Particulars to Mafra, Ballybrack, Co. Dublin. 20 E

2/- PER Tooth given for all False Teeth; cash sent by return. Post to Nathan's Dental Depot, 4 Garfield street, Belfast. 26 9

MACHINERY.

AUSTIN Engine, 11 h.p., 4 cylinder, large base plate; perfect order; run on gas or paraffin; cheap.—Kelly and Co., Maryborough. 22 E

FOR Sale, Rails suitable for Girders, Uprights for Hay Sheds, Gate Posts, etc.; new Galvanized Barbed Wire; 10ft. Boiler Tubes and Bed Angles, suitable for fencing.—McGowan Brothers, Store street, Dublin. 26 17

FOR Sale—Lathe by London Brothers, 5½" centres, screw cutting, surfacing, complete with jaw chucks, face plates, tools, etc., as new; Vertical Sensitive Drilling Machines on iron standard ball-bearing thrust complete with chuck, drills, and angle plate, as new.—Haines, Emmet square, Birr. 21 F

FOR Sale—Three Victoria Concrete Mixers, ten cubic feet capacity, with motors complete, in good working order. Apply Foreman, New Factory, South Circular road, Dublin. 22 A

FOR Sale, Half Inch "Little Giant" Drill Chuck, new, 35/-.—Levingston, 3 Dawson street, Dublin. 22 A

FOR Sale—A 6 H.P. "Hornsby" Threshing Engine No. 6925, in good working order. Apply P. and H. Egan, Ltd., Tullamore. 22 F

FOR Sale, Traction Engines, suitable for haulage or stationary work; Threshers, spring mounted Waggons, Hay Balers, a large collection of Farming Implements.—K 1332, this office.

HACKSAWING Machines, to cut 6" and 8" diameter, automatic lift on return stroke; high speed. Booth Bros, Dublin. X

LAWN Mowers from 40/-; Repairs and Sharpening; also Garden Tools in great variety.—Booth Brothers, Dublin. X

MILK Separator (Wolsley) for Sale. Apply Collier, "Rookbrae," Bray. 22 F

REPAIRS to Machinery of every description promptly executed; turning, boring, shaping, milling; competitive prices.—Booth Brothers, Dublin. T

REPAIRS and Spare Parts for Lorries and Tractors; Oils, Grease and Petrol stocked.—Ashenhurst Williams and Co., Ltd., Store street, Dublin. 20 D

SALE, one Pony, two Push Lawn Mowers. Apply the Steward, Belfield, Stillorgan road, Dublin. 20 E

STEAM Crane for Sale, in perfect working order. Apply Miller and Co., Bray. 22 F

SECONDHAND Portable Engine and Boiler, Twin Cylinders, 10" dia., Boiler Loco type, large Firebox, will burn wood refuse, all fittings, w.p. 80lbs., makers Barrows; will be sold at very low price to effect.—Thomas Archer, City of Dublin Engineering Works, Beaver street, Dublin. Address for letters, 35 Amiens street, Dublin. 'Phone, 1902. Telegrams, "Superfine." X

6 H.P. Crossley Gas Engine for Sale.—The Convent Farm, Mount Anville, Dundrum. 21 F

CONTINUED ON PAGE 3.

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SPORTS AND PASTIM...

ANGLING—Fishing Rods, Reels, Lines, General Tackle; Rods Repaired; ... Ireland; lists free.—Garnett, Crampton ... opposite Dublin Castle.

FISHING Rods, Reels, Lines, Flies, and every description, large stock; Rods and ... paired; Flies tied. Catalogues free.—L. K... quay, Dublin.

GUNS Repaired, careful and skilled wor... charges. Gun lists free.—Garnett ... Crampton Court, Dublin (opposite Dublin Ca...

GUN Repairs of every description execute... Gunsmiths; new Stocks fitted; Stocks ... bend, length, or castoff; Barrels browned. ... Keegan, Gunmaker, Inn's quay, Dublin

SHOOTING—Prepare your Guns, Cartridges ... and Netting requirements from ... Agents for Vickers and B.S.A. Guns and ... free.—Garnett, Gunmaker, Crampton Cou... (opposite Dublin Castle)

WEBLEY and Scott's High Grade Shot G... rate price, fine finish; also B.S.A. ... makes; Nobel and Remington Cartridges ... scribe. Illustrated Catalogues free.—Keegan, Inn's quay, Dublin.

TIMBER.

IF you are looking for Spokes, Felloes, or ... Wheels, Wheel Barrows, Sawn Shafts ... Write Manager, Lissadell, Sligo.

YACHTS, BOATS, ETC

EQUIPMENT to convert Car Engines ... Work; Stern Gear, Propellers, Shaft... quantity on stock.—Doyle, Motor Boat Works, ...

YACHT for Sale, Leila, Howth 17 ft. ... rate weather boat, excellent condition, fu... price £80. Apply McConkey, East Pier, ... view.

GARDEN, FARM, BEES, E...

ALL Owners of Gardens to ensure best resu... Sow Drummond's specially tested Vege... Flower Seeds; awarded over 2,000 First P... Drummond and Sons, 57 and 58 Dawson st...

A1 CABBAGE, Yorks, Drumhead, free ... 15/- 1,000; Cauliflowers 3/6, Onio... Pennick's Nurseries, Greystones.

BEGONIAS, single, scarlet, splendid; 2/9 ... free.—Day, Oldcastle

BRADSHAW—Cabbage Plants, best Earl... Ellam's Early, 2/- per 100; Tripoli Onio... Craig, etc., per 100 2/- free; Cauliflowers, E... don, 3/- per 100; best Bradshaw Garden Seed... now; all reliable, price list free.

BRADSHAW Artane and 15 Parliament ... Gardens renovated, Contracts taken, ter... rate.

BETTER Results!! Plant superior stuff ... cess must follow. Try Mills' Nurseries, T... Dublin.

B.—Selected Vegetables, Cabbage Plants, ... "White Hearting," "Flower of Spring," ... ham," "Ellams," "Nonpareil," 100 1/9, 50... 600 7/6, free.—Mills, Terenure, Dublin.

"BRUSSELS Sprouts," "Cabbage Lettuce," ... poli Onions," "London Cauliflowers," 2... 200 4/-, 400 7/6, free.—Mills, Terenure, D...

"BUMPER Tomato Plants," magnificent ... stuff, from pots, 4/9 dozen; from boxes ... planted), 2/9 dozen.—Mills, Terenure, Dublin

"BORDER Violas," endless shades, flower ... Christmas, 12 2/-, 50 7/6, free.—Mills.

BLUE (Light and Dark shades) "Delphi... 3 distinct 2/3, 6 distinct 4/-; Perennial ... Decussata," purest white through pinks and ... to deep blue, 3 different 2/3, 6 different 4... Clumps Delphiniums and Phlox assorted 6/9, ... Mills, Terenure, Dublin.

BACHELOR'S Buttons, Forget-me-not, 25 ...

BUSHY Wallflowers, showing buds, eight ... 50 2/-, 100 3/6.—Mills.

BEAUTIFUL Polyanthus, in bud, large pla... shades, 2/6 dozen.—Mills, Terenure.

BRIGHT, stately, hardy Perennials, 12 b... for cutting throughout the year, 4/6 ... clumps (worth double), free.—Mills.

BORDER Carnations, from choicest seed ... choice colours, 12 3/6, free.—Mills.

BIG—Gladioli for cutting, 2/6 dozen, 50 a... 8/9.—Mills, Terenure, Dublin.

BEAUTIFUL Paeony Roses, 6 strong clum... tinct colours; 5/6 free.—Mills, Terenure

BRIGHT Scarlet Rhubarb strong sets, 6/... splendid value.—Mills, Terenure, Dublin.

B.—PARSLEY, 25 1/6; Mint Sage 6d. ... free.—Mills, Terenure, Dublin.

BUSH Roses—Special clearance, 6 magnificent ... Bros, 6/6, 12 distinct 12/-, 3 delightful Ra... 5/-, free. Mills

BIG Velvety Pansies—Mills' magnificent giant ... endless colours, 12 2/6.—Mills.

B.—DOUBLE White Arabis, 6 1/3, 12 2/3; ... Anemones, 12 2/3, free.—Mills.

BUMPER Value! Careful Packing!! ... promptly!!! Carriage free.—Mills' Nu... Terenure, Dublin.

CARTER'S Selected Seeds, Flowers and Vege... also Gladiolis. Send for lists, Grafton ... Grafton street, Dublin.

COREOPSIS Grandiflora (golden yellow), Geum ... Bradshaw (double scarlet), Lupin Polyphyllus ... Gaillardia (new hybrids), lovely colours, 6 2/3, 1... 3 each 4/6, carriage paid.—Young, Maddybenny N... Coleraine.

CANTERBURY Bells, strong flowering plants ... white, blue, and mixed) 12 2/-, 50 5/9 ... 10/-, carriage paid.—Young, Maddybenny Nurseri... raine.

CARNATION Pride of Portrush, beautiful ... scarlet, hardiest border Carnation in exi... strong, bushy plants 7/6 dozen, ½ dozen 4/-, c... paid.—Young, Maddybenny Nursery, Coleraine.

CABBAGE Plants—Strong Ellam's, Nonpareil, ... head, Dutch and York, 7/- 1,000; large l... 4,000 and upwards, 6/- 1,000; name station.—... Kilcoole, Co. Wicklow.

FOR Sale, Mangolds. Apply Malone, Hill... Lucan.

GALVANISED Wire Netting, Extending ... Trellis, Garden Arches, Spades, Rakes, ... for reduced list.—Staveley's Stores, 137 Parnell ... Dublin. 12

GRASS Seed—Prime Italian and Perennial for ... 25/- cwt. Address "Z 3875, Grass Seed," ... office.

LAWN Mowers, all makes and sizes. See special ... dow display.—The Dairy Engineering Co. of ... land, Ltd., 21/22 Bachelor's Walk, Dublin.

LAWN Mower Repairs (collected and delivered ... Sharpened; send machines in now to avoid ... appointment.—The Dairy Engineering Co. of ... Ltd., 21/22 Bachelor's Walk, Dublin.

MACKEY'S Finest Lawn Grass Seed, sow now ... best lawns are made from seed; 1lb. will ... 30 square yards; 2/6 per lb., postage 6d.; a ... mixture 2/- per lb., postage 6d.

MACKEY'S Lawn Fertiliser improves ... existing lawns and grass plots; use 1lb. per ... yard; 7lb. bags 2/6, postage 1/...

MACKEY'S Lawn Mowers and Rollers, Penn... Shanks Brittaner, The Star, all sizes stocked, ... list (illustrated) on request.—Sir James W. Mackey, ... Seedsmen, 23 Upper O'Connell street, Dublin.

ONIONS—Strong Plants, White Giant Tripoli ... 2/- free—MacQuillan, Woodville, Cookst... 20

PLANT Now—Tomatoes, extra strong Carter's ... rise, Ailsa Craig, Kondine Red, ex 3 in. p... 3/-, 12 4/6, ex boxes, 2/6 dozen; carriage ... Power, Oaklands, New Ross, Co. Wexford. 19

PLANT Now—Delphiniums, Michaelmas D... Perennial Phloxes, Oriental Poppies, Double F... hocks, Choice Carnations, Scarlet Geums, Campa... White or Yellow Tree Lupins, Xmas Roses, 2... 3/6, 12 assorted 5/6 carriage free.—Power, Oakl... New Ross.

POWER WATERFORD

POWER'S Cabbage Seed—Improved Nonpareil, ... ville Favourite, Irish Victor, and Ellam's E... 1/4; First and Best, Wheeler's Imperial, 1... Defiance, Mein's No. 1, and Christmas Drumhead, ... Enfield Market, 10d.; Champion Drumhead and ... Dutch, 8d.; Drumhead Savoy, 10d. all per ... post free; special quotation per lb.

POWER'S Famous Broccolis—Winter Beauty, ... 3/-, packet 1/-; Early White, Mid-season, Favou... Late, Long-standing, each oz. 4/6 packets 1/6 ... 2/6, post free.

POWER'S Dwarf French Beans, pint 1/9, 2/-, ... and 2/6, Runner Beans, pint 2/- and 2/3; G... stone Pea, pint 1/9.

POWER'S Large Flowered Gladioli in splendid ... ture, dozen 1/6, 100 10/6; finest named s... 100 bulbs in 10 varieties, 13/6, post free ...

POWER'S Cabbage Plants, in best variety, E... Whitening and Drumhead, per 100, inclu... postage 2/-, 1,000 15/-, carriage paid. Onions, ... 2/6, 1,000 18/6

POWER'S Pedigree Root Seeds, Grasses and Clo... finest that money can buy. Write for catalog...

POWER'S Finest Evergreen Lawn Grass, per ... 2/6

Note only address—
WM. POWER & CO. WATERFO...
SEEDMERCHANTS AND NURSERYMEN. 19

PELARGONIUMS—Choice Show and Regal ... strong plants, 7/- dozen, 6 4/-, free. Ro... Ballsbridge

POTTING Mould, finest quality specially prep... as used here, 1/9 and 2/- bushel, two bushel... and 3/-, delivered—Ramsay, Ballsbridge. 15

SPLENDID Cactus Dahlia Bulbs for Sale, best ... colours, 1/- per dozen.—Dowling, Knockn... Wicklow. 21

TANNED String Garden Netting, 25 yds. by 2 ... 4/-; 50 yds. by 2 yds. 7/6; 25 yds. by 3 ... 6/-, post free. Staveley's Stores, 137 Parnell ... Dublin. 12 1

TOMATO Plants, best varieties, ex 3" pots ... 4/-, 100 25/-, carriage extra.—Alexander W... and Co., Templeogue. 6

TOMATO Plants—Ailsa Craig, Bide's Recruit, ... dine Red, etc., sturdy, ex 3in. pots, 6 3/6 ... 5/-, 25 9/-, 50 16/-, 100 28/-, packed free, ... carriage paid.—Young, Maddybenny Nursery, Coler... 18

TOMATO Plants, heaviest croppers 3/6 doz... White, Selborne, Waterford 8 2

TOMATOES in variety, ex 5" pots, 4/- dozen, ... tinge extra.—Yew Park, Castle avenue, Clontar... 20

TERENURE and Districts Horticultural Soci... Show will be held at Ashfield, Rathfarnham, ... Saturday, 25th July. Schedules from A. Phipps, Ty... Lodge, Tallaght. 22

TOMATO Plants for Sale, strong, from pots ... boxes, 2/6 dozen; strong Brussel Sprouts, ... 100; Strawberry Plants, strong, 7/6 100, carr... free.—Garden, Russellstown, Inistioge 20

TOMATO Plants, best varieties, strong, sturdy ... ex 3" pots, 5/- dozen, 35/- hundred, if delive... 1/- dozen extra.—Dublin Tomato Company, Crumlin 21

VIOLETS, sweet scented, Princess of Wales ... rooted plants, 5/6 100, free. Marie Louise ... scented double, 2/6 dozen—Tighe, Ballinatark, ... new. 8

WANTED, Couple Dozen Garden Flower Pots, 7 ... and 6 inch.—"Garden," Walton's Library, K... town.

POULTRY, CAGE BIRDS, DAIRY

A BREEDER'S Offer—Rhode Island Reds, W... Wyandottes, White Leghorns, and White Ru... Ducks, 6/- a Setting, free.—Mrs. Craigie, Harrist... St. Margaret's, Co. Dublin.

AT Belfield Poultry Farm, Stillorgan road, Dub... Second year old Hens for Sale, also Aylesbury ... lings and Ducklings. Apply Manageress. 15

A1 PEDIGREE Trapnested Rhodes, White Legh... Settings 4/9, 6/6, 8/6, carriage extra—... Cottage Poultry Farm, Dundrum, Dublin 8

A1 PEDIGREE—12 White Leghorn Chicks, ... Mother, 28/-—Pine Cottage Poultry Farm, ... drum, Dublin 20

A.B. Turkeys' Eggs for Sale; 18/- per doz. ... Johnstown, Nenagh

AT 4/- Sitting, White Leghorn Eggs ... direct; good winter layers.—Mrs. Wallace, 1... lands Park, Templeogue road, Terenure.

AYLESBURY Duck Eggs, 3/- dozen; post an... extra.—Farrell, Grinawn, Bagenalstown. 22

ALL Pure Breeds, White Leghorns, Black ... Rhode Island Reds, day old Chicks, now read... despatch, 12/- dozen; 15, with Mother, 20/-; ca... paid; safe delivery guaranteed; White Wyandottes, ... same terms.—Mrs. Murray, Kilmessan, Meat...

BUFF Orpington Duck Eggs, best strains; ... for winter laying; 5/-, free.—A. Twigg, Mul... 17

BARNEVELDERS, one of best flocks in Irela... large red brown eggs, great winter and all ... layers, 1st pen direct from Holland, 12/6 per ... 2nd 8/-, 3rd 6/-; all cocks Holland direct, ... strains.—Heather, Errislannan Manor, Clifden 22

CRUSHED Kilndried Barley, 9/-; Pinhead Oa... 18/- per cwt., free on rails, cash.—Mercier, Ti... Laois. 17

DAIRY Utensils, Separators, Churns, Butter Wo... latest and up to date.—The Dairy Engineering ... of Ireland, Ltd., 21/22 Bachelor's Walk, Dublin.

DAY Old Chicks, White Leghorns, despat... April 29th-May 9th, from 17/- dozen; Bro... all carriage paid.—Millview Poultry Farm, ... 20

(CONTINUED FROM PAGE 2.)

SPORTS AND PASTIMES.

ANGLING—Fishing Rods, Reels, Lines, Flies and Tackle of every description; large stock; Rods and Reels repaired, Flies tied. Catalogues free.—L. Keating, 76 Lower Dorset street, Dublin.

GUNS Repaired, carefully and skilled work; moderate charges. Gun lists free.—Clarnett, Gunmaker, Crampton Court, Dublin, opposite Dublin Castle. 16 F

GUNS Repairs of every description executed by skilled Gunsmiths; new Stocks fitted; Barrels altered to bore, length, or casting; Barrels browned, rusk, etc.—Keegan, Gunmaker, Ian's quay, Dublin. 2 17

SHOOTING—Premier rear trims, Cartridges and shooting and Netting requirements from Garnett's Agents for Vickers and B.S.A. Guns and Rifles; lists free.—Garnett, Gunmaker, Crampton Court, Dublin opposite Dublin Castle. 14 F

WEBLEY and Scott's High strade Shot Guns, moderate price, fine finish; also B.S.A. and other makes; Eley and Remington Cartridges; Gun Accessories. Illustrated Catalogues free.—Keegan, Gunmaker, Ian's quay, Dublin. 8 17

TIMBER.

IF you are looking for Spokes, Felloes, or Stocks for Wheels, Wheel Barrows, Sawn Shafts or Handles, Write Manager, Lissadell, Sligo. 7

YACHTS, BOATS, ETC.

EQUIPMENT to convert Car Engines for Marine Work; Stern Gear, Propellers, Shafting, etc.; quantity on stock.—Doyle, Motor Boat Works, Kingstown. 22 A

YACHT for Sale, Leila, 30ft. 17 ft. clear, first class weather boat, excellent condition, fully found; price £80. Apply McCosker, East Pier, Howth, to view. 20 E

GARDEN, FARM, SEFS, ETC.

ALL Owners of Gardens to ensure best results should Sow Drummond's specially tested Vegetable and Flower Seeds; awarded over 2,000 First Prizes.—P. Drummond and Sons, 57 and 58 Dawson street. 7

A1 CABBAGE, Yorks, Drumhead, true, 2/- 100, 15/- 1,000; Cauliflower 3/6. Onions 2/-.—Frankie's Nurseries, Sycamores. 10 15

BEGONIAS, single, scarlet, splendid; 2/9 per doz., free Day Orchards. 7

BRAIRAW—Cabbage Plants, best, Early York, Ellam's Early, 2/- per 100; Tripoli Onions, Ailsa Craig, 2/- per 100 3/- free. Cauliflower, Early Lemon, 3/- per 100; best Bradshaw Garden Seeds to sow now; all reliable, price list free. 20 E

BRAIRAW Arcane and 15 Parliament street, Garden renovated, Contracts taken; terms moderate. 20 E

BETTER Results!! Plant superior stuff and success must follow. Try Mills Nurseries, Terenure, Dublin. 21 D

BEST—Selecting Vegetables, Cabbage Plants, Early White Bearding, 1/6; Flower of Spring, 1/6; Onions, "Ellam's," "Nonpareil," 100 2/9, 500 4/9, 600 7/6, free.—Mills, Terenure, Dublin.

BRUSSELS Sprouts, "Cabbage Lettuce," Tripoli Onions, "London Cauliflowers," 2/6 100, 200 4/-, 400 7/6, free.—Mills, Terenure, Dublin.

BUMPER Tomato Plants, magnificent hardy stuff, from pots, 4/9 dozen; from boxes (transplanted), 2/6 dozen.—Mills, Terenure, Dublin.

BORDER Violas, "endless shades," flower now till Christmas, 12 2/-, 50 7/6, free.—Mills.

BLUE Light and Dark shaded Delphiniums, 3 distinct 2/6, 6 distinct 4/-; Perennial "Pink Decrassata," purest white through pinks and scarlets to deep blue, 3 different 2/6, 6 different 4/-; 12 Clumps Delphiniums and Phlox assorted 6/9, free.—Mills, Terenure, Dublin.

BACHELOR'S Buttons, Forget-me-not, 25 2/-. 7

BUSHY Wallflowers, showing buds, eight colours, 50 2/-, 100 3/6.—Mills.

BEAUTIFUL Polyanthus, in bud, large plants, all shades, 2/6 dozen.—Mills, Terenure.

BRIGHT, stately, hardy Perennials, 12 beauties for cutting throughout the year, 4/6 doppel clumps (worth double), free.—Mills.

BORDER Carnations, from choicest seed strains, 6 choice colours, 12 3/6, free.—Mills.

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BEAUTIFUL Peony Roses, 6 strong clumps, distinct colours, 5/6 free.—Mills, Terenure.

BRIGHT Scarlet Rhubarb, strong sets, 5/- dozen; splendid value.—Mills, Terenure, Dublin.

B.—PARSLEY, 25 1/6; Mint Sage, 6d. clump, free.—Mills, Terenure, Dublin.

BUSH Roses—Special clearance, 6 magnificent varieties, 6/6, 12 distinct 12/-, 3 delightful Ramblers 5/-, free. Mills.

BIG Velvety Pansies—Mills' magnificent giant strain, endless colours, 12 2/6.—Mills.

B.—DOUBLE White Arabis, 6 1/5, 12 2/3; Giant Aconitums, 12 2/6, free.—Mills.

BUMPER Value! Careful Packing!! Despatched promptly!!! Carriage free.—Miller Nurseries, Terenure, Dublin.

CARTER'S Selected Seeds, Flowers and Vegetables, also Gladiolis. Send for lists, Grafton Stores, Grafton street, Dublin.

COREOPSIS Grandiflora golden radiant, Gem Mrs. Bendshaw blonde scarlet, Lupin Polyphylus pink, Gaillardia (new hybrides, lovely colours, 6 2/3, 12 4/-, 3 each 4/6, carriage paid.—Young, Maddybenny Nursery, Coleraine. 16 D

CANTERBURY Bells, strong flowering plants, rose, white, blue and mixed, 50 6/6, 100 10/-, carriage paid.—Young, Maddybenny Nursery, Coleraine. 16 D

CARNATION Pride of Portrush, beautiful double scarlet; hardiest border Carnation in existence; strong, bushy plants 7/6 dozen, 4 dozen 4/-, carriage paid.—Young, Maddybenny Nursery, Coleraine. 16 D

CABBAGE Plants—Strong Ellam's, Nonpareil, Drumhead, Dutch and York, 2/-, 1,000; large lots of 4,000 and upwards, 6/- 1,000; name station, Gray, Kilcoole, Co. Wicklow. 8 21

FOR Sale, Mangolds. Apply Malone, Hillsboro', Lucan.

GALVANISED Wire Netting, Extending Wood Trellis, Garden Arches, Spades, Rakes, Seed Drills, Garden Tools, Sprayers, Syringes, Pumps, for reduced list.—Staveley's Stores, 127 Parnell street, Dublin. 12 22

GRASS Seed—Prime Italian and Perennial for sowing, 25/- cwt. Address "Z 3875, Grass Seed," this office.

LAWN Mowers, all makes and sizes. See special window display.—The Dairy Engineering Co. of Ireland, Ltd., 21/22 Bachelor's Walk, Dublin. 14

LAWN Mower Repairs ineffected and delivered; old and unburned.—Send machines at once to avoid disappointment.—The Dairy Engineering Co. of Ireland, Ltd., 21/22 Bachelor's Walk, Dublin. 14

MACKEY'S Finest Lawn Grass Seed now sow; the best lawns are made from seed; 1lb. will sow 50 square yards; 2/6 per lb., postage 6d.; a concrete mixture 2/- per lb., postage 6d. 8 22

MACKEY'S Lawn Mowers and Rollers, Pennsylvania, Shanks Patent. The Star, all sizes stocked; price list illustrated, on request.—Sir James W. Mackey, Ltd., seedsmen, 23 Upper O'Connell street, Dublin. 8 22

ONIONS—Strong Plants, White Giant Tripoli, 100 2/-; free.—MacQuillan, Woodville, Cookstown. 20 E

PLANT Now—Tomatos, extra strong Carter's Sunrise, fine size, Cabbage, Kidney Red, at 3/- per 100, 6/- 250, 4/6, at boxes, 2/6 dozen; carriage free.—Power, Oaklands, New Ross, Co. Wexford.

PLANT Now—Delphiniums, Michaelmas Daisies, Perennial Phloxes, Oriental Poppies, Double Hollyhocks, Canterbury Bells, Sunrise Campanulas, Scarlet or Yellow Tree Lupins, Xmas Roses, 3 2/-, 6 3/6, 12 assorted 2/6; carriage free.—Power, Oaklands, New Ross.

POWER, WATERFORD.

POWER'S Cabbage Seed—Improved Nonpareil, Glenville Favourite, Irish Victor, and Ellam's Early, 1/4 Pint, 2/6; Pint, 4/6; Quart, 8/6. Drumhead, Defiance, Main's No. 1, and Christmas Drumhead, 1/2; Enfield Market, 1/4; Champion Drumhead and Flat Dutch, 1/6. Drumhead Savoy, 1/6. All per ounce, post free; special quotation per lb.

POWER'S Parsnip, Hollow Crown Improved, 1/2 lb., 2/-; 1 lb., 3/6; packet 1/-; Early Gem, Long-straights, Cooks, 4/6, packets 1/6 and 2/6, post free.

POWER'S Dwarf French Beans, pint 1/9, 2/-, 2/3 and 2/6; Runner Beans, pint 2/- and 2/3; Gladstone Pea, pint 1/9.

POWER'S Select Flowered Giadioli, in splendid mixture, dozen 1/6, 100 10/6, free; named sorts, 100 bulbs in 10 varieties, 15/6, post free.

POWER'S Cabbage Plants, in best variety; Early Whitening and Drumhead, per 1/9, including postage 2/-; 1,000 15/-, carriage paid. Onions, 100 1/9, 1,000 12/6.

POWER'S Pedigree Root Seeds, Grasses and Clovers, finest that money can buy. Write for catalogue.

POWER'S Finest Evergreen Lawn Grass, per lb. 2/6.

Vote only address—
WM. POWER & CO., WATERFORD.
SEEDMERCHANTS AND NURSERYMEN. 19 8

PELARGONIUMS—Choice Show and Regal varieties, strong plants, 7/- dozen, 4/- free.—Barnes, Ballsbridge.

POTTING Mould, finest quality, specially prepared, 1/- per bag, 9 and 2 bushel, two bushels 2/6 and 3/-, delivered.—Ramsay, Ballsbridge. 15 J

SPLENDID Cactus Dahlia Bulbs for Sale, beautiful colours, 17 for 5/-.—Bowling, Knockrobin, Wicklow. 21 A

TANNED String Garden Netting, 25 yds. by 2 yds., 4/-; 50 yds. by 2 yds., 7/6; 25 yds. by 3 yds., 6/-; post free. Stavely's Stores, 127 Parnell street, Dublin. 12 17

TOMATO Plants, best varieties ex 3" pots, dozen 4/-, 100 25/-, carriage extra.—Alexander, Laleham and Co., Tempelogue. 6 17

TOMATO Plants—Alba Craig Hide's Record, Kondine Red etc., sturdy, ex 3in pots, 6 3/6, 12 5/-, 25 9/-, 50 16/-, 100 28/-; packed free and carriage paid.—Young, Maddybenny Nursery, Coleraine. 18 D

TOMATO Plants, heaviest croppers, 3/6 dozen.—Miss White, Rathfarnham. 8 20

TOMATOES in variety, ex 3" pots, 4/- dozen; carriage extra.—Yew Park, Castle avenue, Clontarf. 20 K

TERENURE and Districts Horticultural Society's Show will be held on Aubrey, Rathfarnham, on Saturday, 25th inst. Schedules from A. Phipps, Tymon Lodge, Tallaght. 22 A

TOMATO Plants for Sale, strong, from pots 2/6, or three 2/6 dozen; strong Broccoli Sprouts, 2/6 100; Strawberry Plants, strong, 7/6 100, carriage free.—Garden, Riversdale, Kilmacud. 20 E

TOMATO Plants, best varieties, strong, sturdy stuff, ex 3 pots, 5/- dozen, 35/- hundred; if delivered, 1/- dozen extra.—Dublin Tomato Company, Crumlin. 20 K

VIOLETS, sweet scented, Princess of Wales, fine rooted plants, 5/6 100, free; Marie Louise, sweet scented double, 2/6 dozen.—Trials Ballinamarl, Ballsbridge. 8 15

WANTED, Couple Dozen Garden Flower Pots, 7 inch and 6 inch.—"Garden," Walton's Library, Kingstown.

POULTRY, CAGE BIRDS, DAIRY

A BREEDER'S Offer—Rhode Island Reds, White Wyandottes, White Leghorns, and White Runner Ducks 6/- a Setting free.—Mrs. Craigie, Harristown, St. Margaret's, Co. Dublin. 21 F

A1 Belfield Poultry Farm, Stillorgan road, Dublin—Second year old Hens for Sale; also Aylesbury Ducklings and Drakelings. Apply Manageress. 15 A

A1 PEDIGREE Imperial White Leghorns, Chicks, with Mother, 2/6.—Pine Cottage Poultry Farm, Dundrum, Dublin. 20 E

A1 PEDIGREE—12 White Leghorn Chicks, with Mother, 2/6.—Pine Cottage Poultry Farm, Dundrum, Dublin. 20 E

A 8 Turkeys' Eggs for Sale, 1/3, per doz.—Hesbeck, Ann's Jobstown, Kenagh. 21 G

AT 4/- Sitting, White Leghorn Eggs (Cockrough direct); good winter layers.—Mrs. Wallace, Lisnabinna Park, Templeogue road, Terenure. 21 F

AYLESBURY Duck Eggs, 5/- dozen; post and box extra.—Farrell, Grimley, Ingestonborough. 22 A

A Lady Rears Rhode Island Reds, White Leghorns, Black Minorcas, Rhode Island Reds, day old Chicks, now ready for despatch, 1/6 dozen, 12/- dozen, with Mother, 20/-; laying guid; safe delivery guaranteed; White Wyandottes, ready 29th, same terms.—Mrs. Murray, Kilmeeden, Meath.

BUFF Orpington Duck Eggs, best strains; pen now for winter laying; 5/- free.—A. Twigg, Malahide. 17 D

BARRED Belgians, one of best flocks in Ireland, lay large red brown eggs, great winter layers all round Moors, 14 per dozen from Holland, 12/6 per doz., 2nd 9/-, 3rd 6/-; all cocks Holland direct, best strains.—Heather, Errislannan Manor, Clifden. 20 K

CRUSHED Kiln-dried Barley, 9/- Finland Oatmeal 13/- per cwt., free on rails, cash.—Mercier, Jungow, Laxy. 17 A

DAIRY Utensils, Separators, Churns, Butter Workers; latest and up to date.—The Dairy Engineering Co. of Ireland, Ltd., 21/22 Bachelor's Walk, Dublin. Phone, 1902.

DAY Old Chicks, White Leghorns, despatching April 29th-May 9th, from 1/- doing; Brooding, 7/- all carriage paid.—Milview Poultry Farm, Malin-ree of trees. Reply K 1837, this office. 20 E

DAY Old Chicks for Sale, pure White Leghorn, 1/- each. Phone 4612. 21 F

DAY Old Chicks for Sale, Rhode Island Reds; also 1st Lower Fitzwilliam street. 21 F

EGGS from my famous Laying strains now reduced to 7/6 doz.; Chicks reduced to 4/- for 10, day 27th; White Wyandottes, White Leghorns, Light Sussex, Rhode Island Reds.—Mrs. Simon, Mount Kelly.

FOR Sale, my old Cockerel, White Wyandotte, 15/-; 2 Pullets, 12/6 each; also 12, with mother, 52/6.—Medcalf, Coolevoy, Clondalkin. 20 F

HATCHING Eggs—Mammoth American Bronze Turkey, 15/- per dozen, free; butterflies produced. Address "Z 3744, Reader," this office. 16 D

HOT Buttered Eggs, delivered city weekly, all the year round; top shop prices. Address "Z 3760, Eggs," this office. 20 K

HOUSE for Poultry—Plans from Manufacturers, Geo. Parry, Co. 146, Camden row, Dublin. 17 J

KAKI Campbell Eggs for Sale, Queer Brown and Creamish Lotus's winning strain, 7/6 per sitting; also Drake for Sale.—K 1695, this office. 22 F

MAMMOTH Bronze Turkey Eggs for sitting, from pen birds, Winners Crystal Palace, Olympia, London, and Royal Norfolk Shows; 9 for 13/6; also Goose Eggs, 8 for 10/6.—Mrs. Sankey, Gaisford Secker, Highfield Farm, Dereham, Norfolk. 8 21

PEDIGREE bred Aylesbury Duck Eggs for Sale, 5/- setting free on board.—Mrs. Hoskins, Ardcath, Ashy. 18 D

RHODE Island Red and White Wyandotte Chicks, 3 days 12/6; 2 weeks 2/- dozen.—Hesbeck, Ardcath, Ashy.

SALMON—Wanted, large quantities during the season. W. Kinsmouth and Sons, Salmon Factors, Cork. 24 18

ST. Mark's Poultry Farm, Clondalkin—Settings reduced to 4/- per doz.; Brooding 5/-. 21 F

ST. Brigid's, Rathcoole, Clonskea—Pedigree W. L. Chicks, day old, from selected hens mated with 18/- per doz; ready to-day; carriage extra.

TURKEYS, 11, 4 years old, and Mother for Sale, 63. Address "Z 3854, Turkeys," this office. 22 F

WILD Duck—Year old Wild Duck, 5/- each; Eggs, 12 for 10/6, from unrelated wild birds.—Hoss, Ballinacor, Rathdrum.

WANTED, Lechorn Cockerel (1924); good price given for first class bird.—K 1767, this office.

WANTED daily, 4C-50 gallons Pure New Milk for city; state price and quantity for contract.—K 1788, this office. 22 E

WYANDOTTE Hen and 9 Pedigree Ancona Chicks, hatched April 19th, 18/-.—Law, Sea View, Dalkey. 22 A

FURNITURE.

A Richest Value—James Hill and Son, Bachelor's Walk, Purchase Furniture, Pianos, Antiques. T

BEAUTIFUL Antique Sheraton Wardrobe for Sale, over 150 years old. Seen 5 Busbey Park road. 20 K

COMPLETE Furniture, nearly new, 2nd floor flat, 13 Harcourt street; owner leaving.

CARPET, 10 ft. x 10 ft., 64/-; large Press sideboard, £3; Bed (brass fittings), 40/-.—H. S., Irish Times Branch Office, Kingstown.

DOUBLE Bedsteads, Spring and Hair Mattress, Inlaid Oval Table.—K 1777, this office. 22 E

FURNITURE for Sale, Contents of Small House; suitable for flat.—K 1781, this office. 22 E

FOR Sale, Dunsmoreon Suite, perfect condition; pictures, sundries; cheap.—K 1668, this office.

LALOR, Briscoe will Buy or Sell your surplus Furniture. Auction every Thursday.—55 Ormond quay.

LARGE Mirror, Fitting and Billiard Table, Mahogany Bedroom Suite; bargain.—K 1427, this office.

MAHOGANY Sofa Table, £2; no dealers; Gas Stove, £2.—K 1855, this office. 22 E

MAHOGANY Overmantel, Basket Trunks, Pictures for Sale, Delsey. Address "Z 3867, Overmantel," this office.

SUPERIOR Sideboard, light oak; similar Dining Suite, Elevation Drawing Suite, other articles; leaving 86 S.C. road, Kilmainham. 22 A

TWO large old Mahogany Bedroom Suites, Chesterfield Suite, Sideboard, China Cabinet, etc.; owner leaving.—K 1502, this office. 20 E

WANTED, Lady's Brown Riding Boots, 6½; reasonable. Address "Z 3876, Boots," this office. 22 E

3 PIECE Chesterfield Suite, well sprung, hair stuffed, in blue embossed velvet plush, almost new; also 4 0" printed oak cabinet Wardrobe, all hangings, 2 bottom drawer, bevelled mirror in door; sound parcels, £22 10/-; no dealers.—K 1547, this office. 20 E

MUSIC, PIANOS, ETC.

BELTONA Records and Machines. Lists free from The Gramaphone Store, Johnston's Court, Grafton street, Dublin. 11 K

FLUTE Music Publications. Please write for lists, "Potter's," 6-8 West street, Charing Cross road, London.

GENTLEMAN requires Secondhand Cottage Piano, if repairs not minded; state price.—K 1506, this office. 20 E

GRAMOPHONE Stores, Johnston's Court, Grafton street, Dublin, for Winner Records and Machines.

LADY wants good Cottage Piano; state lowest price and maker.—K 1499, this office. 20 E

MAGNIFICENT Upright Grand German Piano, overstrung, £75; sacrifice.—K 1498, this office. 20 E

WANTED, Cottage Piano or small Grand, state full particulars; no dealers.—K 234, this office. 14 11

DRESS AND COSTUME.

ABOUT Clothes—Mrs. Higgins, 1 Aston's quay; highest prices Ladies' Gents', Children's Left Off Clothing, Jewellery, Artificial Teeth; country parcels received.

ABOUT Clothes—Mrs. Cusack, 65 Aungier street, gives highest prices for Left Off Clothing, Furniture, etc.; distance no objection.

ABOUT Clothes—Highest Prices for Ladies', Gents', Children's Left Off Clothing, Furniture; distance no objection.—Mrs. White, 15 Aungier street. 22 A

CASH paid for Left Off Clothes, Jewellery, Furniture, Pictures, China, Furs; distance no objection; immediate attention. Telephone, 455. Rathmines.—Wellington House, 35 Wellington quay.

FOR Sale, Ladies' Brown Black Silk Coat, black shining silk, lace and velvet band, beautiful finish, cost £10, sent for £2. Address "Z 3864, Coat," this office.

IRISH Lace, direct from worker to wearer. 24 and 22 Mary street, Dublin.

SKUNK Stole, cost £40, 63" long, 5 strands; nearest offer, £20. Address "Z 3738, Dress," this office.

WANTED, Secondhand Coachmen's Liveries; blue, with plated buttons; also Silk Hats, size 7 or 7¼; give full particulars as to price and size. Address "Z 3860, Dress," this office.

HORSES, HARNESS, ETC.

A SADDLE Horse For Hire.—Slaints Gardens, Newgrove avenue, Sandymount. Phone 83.

FIVE year old Chestnut Filly by Colonel (Arkwright), to sell trap, with splendid action, very quiet to ride or in traffic; can be seen by appointment. Apply Doyle, West Park, Glasnevin. 20

SMITH'S Harness never wears out.—93 Marlborough street (one minute from Nelson's Pillar). T

VEHICLES.

AT Sanderson and Sons, Dominick street, you can have choice of twenty new Satin Walnut Broughams at reduced prices. 20 E

GOVERNESS Trap and Brown Harness for Sale; 10 hands Bates, Gorey; also Cob, 14½, Golden Lyons x Anglo, suitable farm work.—Apply Rev. Chillingworth, St. Canice's Library, Cottage, Kilkenny. 22 A

HANDCART wanted; must be in good condition; state where seen.—K 1611, this office.

RUBBER Tyres, all sizes, fitted at short notice.—The Cut Wheel Works, Ltd., Great Brunswick street, Dublin.

RUBBER Tyring a specialty; 3 years guarantee put on; rate; wheels re-rubbered and returned in 24 hours.—Sanderson and Sons, Dominick street. 20 E

WANTED, high-class Governess Cart; state conditions and price.—K 1698, this office. 21 D

CATTLE, LIVE STOCK.

BULL for Sale, pure bred Aberdeen-Angus, 13 months, pedigree; promising animal.—Fitzpatrick Bros., Enniskillen.

CASINGS—Wanted weekly supplies of good Medium and Wide Sheep Casings and Bullocks; highest prices; prompt cash. Reply stating quantities available.—Box No. 1661, Irish Times Branch Office, Belfast.

CHINCHILLA Rabbits, adult Does, unrelated Bucks, prizewinner winning strains.—Mrs. O'Grady, Carrigline, Co. Cork.

FERRETS, 10- each; Rabbit Nets, best, 6/- doun.—Kelly, King, 118 Capel street, Dublin.

JERSEY Heifer Calf, pure bred, 8 weeks, very handsome; seven guineas.—Blackrock House, Blackrock.

KERRY Cow for Sale, due to calve May; also half Friesian Yearling Bullock.—The Beeches, Glenageary.

SPLENDID young Pedigree Jersey Cow and Calf; Sale 30 Hughes, Clones.

TORTOISES from 1/-; Goldfish, 6d., 9d., 1/- and 1/6 each; Pigeons, Pet Rabbits, Grass Snakes due to arrive 25th.—The Fanciers' Stores, 15 Upper Ormond quay, Dublin. 21

DOGS.

ALSATIAN at Stud, the famous Vincent of southmore; also one three year old Bitch, Sable; young stock always for Sale. Apply Bernard, Belfield, Stillorgan road, Dublin. 12 D

AT Stud—Collie Terrier, Champion Garnock's voolna of Mossberry. Bitches to Mr. Patrick Cleary at Mary's Cottages, Bray. Apply Miss Helen Potter, Delicious, Tivoli, Cork.

A LITTER of Wire Haired Puppies, 10 weeks old; 4 dogs, 3 bitches; sire Rivers; dam, by Ch. Derkin Wire Boy; Lord 45 3/-; bitches 2/-.—Mulhall, Carlow.

ALSATIAN Puppies for Sale—Lady Kathleen Pilkington Lis several beautiful Puppies for Sale, strong and healthy, three months old; they are by Champion Kreuzau von Starkenmark. Dogs twelve guineas, Bitches fourteen guineas. Apply Desart Court, Kilkenny. 22 F

CHOCOLATE Pomeranian Bitch for Sale. 15 Upper Ormond quay, Dublin. 20 E

COLLIE Dog Male) Wanted; good bone; pedigree not important; £10 months old. Reply with particulars, to K 1832, this office. 22 A

FOX Terrier Puppies for Sale, by Pongo; bitch by Champion dog, winner in England, BALLOON is in beauty; winner Irish R. Club Show, Dublin, 3 guineas each; Pongo, 3 years old, 2nd prize winner, 4 guineas. Yorks Hush, aged, 2nd prize winner, 4 guineas; Dot, 2 years old bitch, by Dodt, 30s., all on approval; service of champion Lord Chow Chow Dog for Pedigree Terms, or 4 guineas fee.—A. J. Corcoran, Hooven.

FOR Sale, Sealyham Bitch, 2½ years; sire, Paddy of Nass; dam, Bunty; absolutely true to type; selling at sacrifice owing to space. Address "Z 3849, Dogs," this office.

PURE Bred Cocker Pups, liver and white, right weeks old; Duke £1 each.—John Bowers, Drumagher House, Drum, Clones, Co. Monaghan. 21

PEDIGREE Airedale Dog, 18 months, very fine specimen. What offers?—Taylor, Conaburn, Castle-blayney.

WIRE Fox Terrier Dog Pup, 3 months old, by Champion Sunnyside Jim; sire winner; prices reasonable. Apply 27 James's street.

STABLING AND GRAZING.

BLACKROCK—Two Fields to Let for Grazing, also Loose Box.—K 1568, this office. 20 E

GRAZING to Let, 12 Irish Acres, at Rochpot Drove, Donnybrook.

GRAZING about acre to Let; pony; near Kenilworth square.—K 1773, this office. 22 A

STABLE to Let, Lower Rogrot street; suit motor car.—K 1702 this office. 21 D

BUSINESS, BUSINESS PREMISES, LANDS, ETC.

SALES AND WANTED

A SECOND Floor Office to Let; electric light.—18 St. Andrew street.

A BBEY street, Upper, No. 32—Premises to Let; suit boarding house business; has been used by furniture agent for past fifteen years; stock and sundry may also be arranged for.

A SPACIOUS Shop, with yard and w.c., magnificent position in thickly populated good class district; North side; suitable opening for Fish Dealer, Fruiterer, Provisions, or Butcher; rent £4 weekly.—Poultry, Reply K 1837, this office. 22 A

Is there Anyone Ill at Home To-day?

ANYONE who is completely run-down through overwork or neurasthenia? Anyone just up after a serious illness? Anyone whose health wants thoroughly rebuilding? If there is—it's a case for a course of WINCARNIS.

More than 10,000 doctors have recommended this great tonic wine for building up the human frame after serious illness. It is a delicious rich red wine that feeds the nerves, repairs the wastage of tissue, creates new blood and revitalises the whole frame. And it looks and tastes just like port and does you ever so much good, because it contains valuable body-building extracts of meat and malt.

Get a bottle of WINCARNIS to-day, and start the treatment at once, a wineglassful two or three times a day after meals. Don't be without WINCARNIS. Always have some handy in the home. You may need it to-day or to-morrow, for yourself or someone else; it will prove most useful.

WINCARNIS is obtainable from all wine merchants, licensed grocers and licensed chemists.

WINCARNIS
"The Wine of Life."

LARGE BOTTLE 5/- SMALL BOTTLE 3/-

Sole Agents:
F. A. WYATT & CO.,
COMMERCIAL BUILDINGS, DUBLIN

Just what I've been looking for

Dad's never seen anything quite like the Handy 2-in-1 Ladder before. It's a step-ladder and a long ladder combined; it comes in useful for dozens of jobs for which he would have to borrow the builder's ladder. And Mother likes it, too. She can use it for the attic. It has steps both sides, all bolted underneath and an extra wide one for bucket, etc. And it locks automatically in either position, rigid and safe. It's varnished and all steelwork is rustproofed. Guaranteed.

The Ladder for fixing your wireless, painting, picture-hanging, gardening—for the busy man and the housewife. Ask your Ironmonger to show you one of the Sales Price from £5-9

National Hardware Co., 110 Cannon St., London. P.S. 104

FROM THE LEGAL DIARY.

LAW NOTICES—Thursday, April 23, 1925.
CUIRT BHREITHEAMHNAIR EACHTARACH (Supreme Court of Justice).—Not before 10 o'clock—Interlocutory Appeal—Dublin Distillers Co. v. Dublin Corporation, at hearing. New Trial Motion—Hussey v. Gerald Dublin Estate. For Friday, April 24—New Trial Motion—O'Brien v. Waterford County Council.

AN CHUIRT BHREITHEAMHNAIR (Chief Justice in Lunacy. Before the Registrar, at 11.30 o'clock—Adjournments, H. B. Burton; summons, Wm. Gallagher; Thomas Gallagher; Mary Gallagher, Clifton Gallagher. Before the Examiner, at 11.30 o'clock—Application of Mary Ann Spaight, Ballyvaughan, Co. Clare; D. M'Mahon and Tweedy; do., S. and L. C. Weldon; Chancery Chambers. Before the Chief Clerk, at 11 o'clock—Conacra, a minor; Kenny, minor.

AN ARD-CHUIRT BHREITHEAMHNAIS (The High Court of Justice).—In Court No. 1, on Wednesday, 29th April. Action—Bewley and Draper, Ltd., v. Dublin and Mineral Water Co.

In Court 1.—At 12 o'clock—Expacte Meiscoe. On Notice—Peddican v. Mooney; Lynch v. Heuing; Dublin Soft Co., Ltd., v. Byrne; Murphy v. Whelan; Daly v. Dalton; Sheehan v. Downing.

TRIALS BY JURY.—In Court No. 6, at 12 o'clock. Civil Special—Ennis and anor. v. Darby (probate); Sanders v. Burgess (personal injuries). A very large attendance of City Special Jurors is required this morning at the Law Courts, the Castle, in Court No. 6, at 11 o'clock. Absent Jurors will be fined. In Court No. 4, at 12 o'clock. City Common—Walsh v. M'Geor (wages due); Kelly v. Coughlan (probate); O'Dwyer v. Imperial Hotel, Limited (wrongful dismissal); Quinn v. Small and anor. (bettings). A large attendance of City Common Jurors is required this morning at the Law Courts, the Castle, in Court No. 4, at 12 o'clock. Absent Jurors will be fined.

Chambers No. 1 (Room 38.—at 11 o'clock.—Slater Bank v. Dunne; Lynch v. Lynch; Hoban v. Mac Namara v. Emmuel; Royal Bank v. Harrison; Miller v. Morrison; Keaves v. Golden; Lyons v. Hughes.

Chambers No. 2 (Room 39), at 11 o'clock.—A. Kelly, dec'd. Hyde v. M'Manus; do., dec'd., Kelly v. Murray; F. S. Hutchinson, dec'd., same v. Hutchinson; Shafter v. Thunder; Cross v. O'Dell; J. Nolan, dec'd., Malone v. Nolan. Before Assistant Clerk, Chancery Room 59, at 11 o'clock—W. Hurley, dec'd., Hurley v. Hurley.

CONSOLIDATED TAXING OFFICE.—Master Panning, at 11 o'clock—A person of unsound mind (S.S.), v. D. O'B. Kelly; a person of unsound mind (S.S.), v. M. O'Connor; a person of unsound mind (S.S.), Burton and Sons v. Nolan. Before Assistant Clerk, Chancery Room 59, at 11 o'clock—Alpha Trust, Ltd., to Scallan and Co.; Lawton v. Talian, P. W. Bate and Co., Lawton v. Talian, Printing and Keating, Master v. Macnamara, at 11 o'clock.—Expacte Taxations—Boylan v. Duffy, J. F. Smyth; re Hallissey, Moran; Royal Bank to Organ, Orpen and Swanton, dec'd. P. E. Merrick.

RECEIVER'S OFFICE. Mr. Dickinson, Examiner, at 11 o'clock.—In Expacte Delay—Fitzgerald v. Davoren, J. H. Peart. At 11.30 o'clock—Re Lawrence Fitzgerald, dec'd., Fitzgerald-Hart-Dyke, junior, and Georgina Gore estate, H. and W. Stanley; O'Neill v. Donohoe, Hunter and Butland; Circuit v. Semple, Vincent and Co., Limited, v. M'Govern v. Harbison (adjourned till 30th inst.). T. O. Hathaway.

BANKRUPTCY.—Before the Registrar, at 11 o'clock—M'Guirk, ruling on debts, Little and Cullen; arrears, Mr. Conmy. J. Moran; dec'd., wch. ac., Thompson and Edwards; Sharpe, dec'd., J. H. Montgomery; Sinnott, dec'd., Hone and Darling; arrears, Moore and Moore; Rutherford; dec'd., do., J. L. Scallan and Co.; Mulvihill, wch. ac., Little, O. Mulvihill and Proud; Cummins, wch. ac., Cox and Co.; arrears, do. comp., Collins and Son; M'Kibben, wch. ac., do., Clarke, dec'd., Clarke and Co.; arrears, do. comp., Clarke and Son; arrears, do. comp., S. G. Rutherford; do., do., do., Jackson, wch. ac., J. Moore, Queen and Kildare, Latimer, do. comp., J. J. Early; Dunne, wch. ac., Thompson and Edwards; Gormley, do., do., Gilfeather, do.; Brady, move debts and wch. ac., do., Seddall.

AN CHUIRT BHREITHEANAIS CHUARDA (Circuit Court of Justice).—At Court No. 5, The Castle, Dublin, at 12 o'clock. Workmen's Compensation Acts. Before Mr. R. Phillipson reads, Patrick Curtis appli., Brooks, Thomas, Ltd., respds.; Catholic Commercial Club, appls., Judd, Ltd., respds.; Mary Daly and another appls., Patrick O'Daly respds.; Mary Flynn, appls., Margaret Wood respds.; Thomas Finnegan appls., Patrick Donnelly respds.; Laurence Freeman appls., Dublin Distillers' Co., respds.; William Hancock appls., M. Dargaust, respds.; Patrick Healy appls., Andrew Clarkin respds.; Laurence Kinsella appls., Great Southern Railway Co., respds.; Thomas Larkin appls., Dublin Window Cleaning Co., respds.; William Moore appls., Sweep Cocoa Co., respds.

COIMISIUN CUIRTEANNA DHAIL EIREANN (TRIOCHTU GNOTHA (Dail Eireann Courts (Winding-Up) Commission).—Before Mr. Commissioner C. Murphy, Kenny, in Court No. 1, Dail Courts Commission Buildings, Dublin, Sit Cloth, at 11 o'clock. Application under Section 117—Duignan v. Morrisco. For hearing—Goods v. M'Alister.

IRISH LAND COMMISSION.—At Examiners' Chambers. Before Mr. Jeffrey White, at 3 o'clock—Re J. McMahon, S. 1,060; Walker's Regt., Garbarry Ui Bhaire estate, open plantation, also May delivery, sold 1/9½ to 1/9, June 1/9½ to 1/8½, July-September 1/7½ to 1/7, October-December 1/7 to 1/6½, Dec. About 80,000 packages Indian were brought to auction, and while common were in rather good demand at previous quotations, all useful and fine enhanced active slightly over prices, all useful and fine enhanced active support at full to dearer prices. Pekoe sold 1/1 to 1/3, broken Pekoe 1/1 to 1/3, Pekoe Souchong 1/1 to 1/3, orange 1/9½ to 2/-, broken ditto 1/4½ to 2/3 per lb. Ceylon, 1,400 packages in auction, competition offered, and with a moderate demand 638 sold at 1/- per cwt. decline. Medium sale to fine quoted 1/6 to 2/-, good ditto 42/- to 44/9, mixed fair to good 42/- to 44/- per cwt. Shipments from Australasia during March totalled 2,500 tons against 3,500 tons at corresponding period last year. OILS—Linseed firmly, while the latter for finest mail-ing per 112lbs. MAIZE main dearer, Plate quoted 46/-, May-August sold 45/3, September-December 44/6. Rape firm, and crude spot quoted 49/-, refined 59/-. Cotton firm. Crude Egyptian spot 41/6. Bombay 39/-, common edible 46/-. Cocoanut steady. Ceylon spot firmer and forward 46/6. Soya firm, supplies poor. Turpentine steady, American spot 71/-, May 70/6 per cwt. GLYCERINE more inquired for, Chemical quoted 50/- to 53/-, Calkan

IRISH 1,000 GUINEAS : UNITED IRISHWOMEN : PROFESSIONAL GOLFERS AT MILLTOWN.

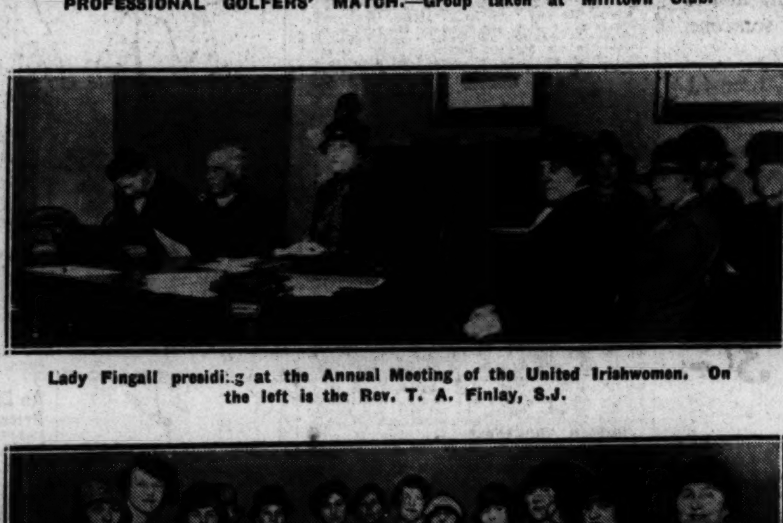
Miss Peacock and Major Cape.

Captain G. F. Dunne's Flying Dinah returning to the Paddock after winning the Irish 1,000 Guineas.

Captain G. F. Dunne's Flying Dinah (C. R. Cullen up), cr. the right, winning from Mr. F. Clarke's Maqueda and Mr. J. J. McAuley's Carlovia.

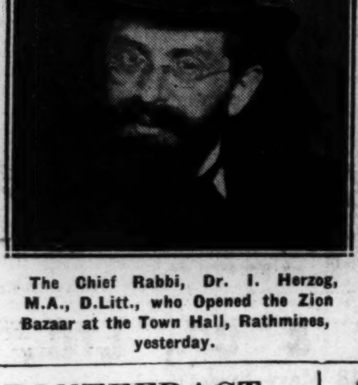
Lord Lonsdale at Epsom on the first 'ay of the Spring Meeting.

PROFESSIONAL GOLFERS' MATCH.—Group taken at Milltown Club.



Lady Fingall presidi.g at the Annual Meeting of the United Irishwomen. On the left is the Rev. T. A. Finlay, S.J.

Admiral Sir Hugh Tothill, K.C.B., Admiral Commanding Coastguards and Reserves, making his first inspection of H.M.S. Caroline, Ulster R.N.V.R. Training Ship. With him is Vice-Admiral the Marquis of Dufferin and Ava, D.S.O.



The Chief Rabbi, Dr. I. Herzog, M.A., D.Litt., who Opened the Zion Bazaar at the Town Hall, Rathmines, yesterday.

Group of Stall-holders at Zion Bazaar, Rathmines Town Hall.

PONTEFRACT

GOOD FIELDS.

1.45—**HARDWICK PLATE** of 200 sovs. For two years old. Second receives 20 sovs. and third 10 sovs. 5 f.
Mr. H. Johnstone's WHITE MARKET C., by Bachelor's Double, 8-6 ......J. Thwaites 1
Sir E. Tate's STAR OF DESTINY, 8-6.G. Hulme 2
Mrs. T. Carthew's SILVER CRAG, 9-2.S. Ingham 3
Also ran—Capped (D. Taylor), Stetchworth Belle C. (Rawles), Traitress (H. Jameson), Wheldrake (King), Grosmont (J. Childs), Melodies (W. Birch), Brozela (J. Taylor), Majingo (F. Taylor), Auburn Hill F. (J. Evans), Berry Picker (C. Parker), Ranamine F. (F. Fox). Off 1.47. (Winner trained by J. Dawson).
Betting—"Sporting Life"—7 to 4 agst. Silver Crag, 5 to 2 Star of Destiny, 6 to 1 Grosmont, 8 to 1 each WHITE MARKET C. and Berry Picker, 100 to 8 any other.
"Sporting Chronicle"—Same.
Won by a head; a neck. Stetchworth Belle C. was fourth and Auburn Hill F. last.

2.15—**LEEDS SELLING HANDICAP PLATE** of 200 sovs. Second receives 5 sovs. 1 m.
Mr. W. A. Read's b. m. CANTELUPE, by Amadis—Lupercalia, 5, 8-6......F. Fox 1
Mr. W. Green's ALPHY, 6, 7-11......F. Taylor 2
Mr. Hodeson's CONFIDENT, 5, 7-9...Gilchrist 3
Also ran—Roundhay (J. Taylor), Sobriety (R. Crisp), Last Crag (H. Jameson), Rosemary (C. Parker), Ganesha (March), Rayon (Wadsworth), The Baker (A. Lindborg), Debrett (Meadows), Rock Queen (Harvey). Off 2.16. (Winner trained by T. Foster.)
Betting—"Sporting Life"—11 to 10 agst. CANTELUPE 4 to 1 Sobriety, 8 to 1 each Roundhay and Last Crag, 100 to 8 any other.
"Sporting Chronicle"—Same.
Won by two lengths; four lengths. Rayon was fourth and Roundhay last.
The winner was bought in for 610 guineas.

2.45—**CASTLE SELLING PLATE** of 200 sovs. Second receives 5 sovs. 5 f.
Mr. T. Bull's b. h. DRURY, by Crown Jewel—Vab, 6, 9-4 ......J. Taylor 1
Mr. E. J. Chambers's COURAMONT, 3, 7-13 C. Parker 2
Mr. T. Queen's BARGATE, a, 9-4...A. Balding 3
Also ran—Galloping Slav (Thwaites), Claremont (R. Crisp), Lolita (G. Hulme), Hawtrey (W. Birch), Golden Sprite (Harvey), Alliteration (J. Evans). Off 2.51. (Winner trained by Vasey.)
Betting—"Sporting Life"—6 to 4 agst. Bargate, 5 to 2 DRURY, 6 to 1 each Couramont and Galloping Slav, 10 to 1 Oloroso, 100 to 8 any other.
"Sporting Chronicle"—Same.
Won by half a length; two lengths. Lolita was fourth and Oloroso last.
The winner was bought in for 130 guineas.

3.15—**PONTEFRACT PLATE** of 800 sovs. Second receives 100 sovs. and third 50 sovs. For three-year-olds only. 1 m.
Sir E. Tate's ch. or ro. c. ROIDORE, by Roi Herode—Dorval, 9-5 ......G. Hulme 1
Lord Zetland's ASKE, 9-5 ......J. Evans 2
Lord Astor's MISS GADABOUT, 9-2...F. Bullock 3
Mr. A. Lowry's Pons Asinorum, 9-5...Wadsworth 0
Mr. V. T. Thompsons Dalmagarry, 9-5..F. Winter 0
Mr. M. Field's Stephanola, 9-2......J. Taylor 0
Lord Wolverton's Palma Bay, 9-2......Thwaites 0
Off 3.16. (Winner trained by Peacock.)
Betting—"Sporting Life"—Evens Miss Gadabout, 5 to 2 agst. Dalmagarry, 7 to 1 each ROIDORE and Pons Asinorum, 10 to 1 Aske, 100 to 7 any other.
"Sporting Chronicle"—Same.
Aske settled down in front of Miss Gadabout, Roidore, Dalmagarry and Palma Bay, with Pons Asinorum in the rear. Thus they came into the straight, where Roidore got on terms, and drawing away inside the distance, Sir Ernest Tate's colt won by three-parts of a length; a length and a half separated second and third. Pons Asinorum was fourth, Dalmagarry fifth, Palma Bay sixth and Stephanola last.

3.45—**TRIAL HANDICAP** of 200 sovs. Second receives 20 sovs. and third 10 sovs. 6 f.
Mr. C. O. Hall's ch. h. SPRINGDALE, by Rossendale—Bubble, a, 8-5 ......J. Taylor 1
Mr. F. P. Finn's FAIRY ELF, 5, 8-0...J. Childs 2
Mr. Renton's BABY'S BOTTLE, a, 7-1..E. Murch 3
Also ran—Pomsan (F. Winter), Hefe (King), Willow Pattern (R. Crisp), Golden Hair (W. Gilchrist), Li-Kwang (F. Fox), Flown Away (J. Evans), Barbara Godolphin (F. Taylor), Coverdale (A. Lindborg).
Off 3.47. (Winner trained by Binnie.)
Betting—"Sporting Life"—5 to 2 agst. Li-Kwang, 4 to 1 Fairy Elf, 9 to 2 SPRINGDALE, 5 to 1 Pomsan, 8 to 1 Willow Pattern, 10 to 1 Golden Hair, 100 to 7 any other.
"Sporting Chronicle"—Same.
Won by a length and a half; two lengths. Barbara Godolphin was fourth and Coverdale last.

4.15—**NEW STANDS HANDICAP PLATE** of 200 sovs. Second receives 20 sovs. and third 10 sovs. 1½ m.
Mr. L. Oppenheim's br. h. BELGIAN BOY, by Mirador—Lily of Ghent, 6, 7-3..A. Lindborg 1
Mr. D. Goold's ROI DU CIEL, 6, 7-0.K. Harvey 2
Mr. F. Templeman's SCAMP, 6, 8-3......F. Fox 3
Off 4.16. (Winner trained by Barthropp.)
Betting—"Sporting Life"—7 to 4 on Scamp, 3 to 1 agst. BELGIAN BOY 6 to 1 Roi du Ciel.
"Sporting Chronicle"—Same.
Won by four lengths; a neck.

TO-DAY'S SELECTIONS.

The meeting concludes this afternoon, for which the following selections are offered:—
Victoria Plate—**Cymbal.***
Kirkby Handicap—**Sale Ticket.**
Juvenile Plate—**William's Mount.**
Carlton Handicap—**Merriment.**
Houghton Handicap—**Bell Heather.**
Park Plate—**Beaver Puff.**

TO-DAY'S DOUBLE.
Cariama colt and Cymbal.

1.45—**VICTORIA PLATE** of 200 sovs. For two-year-olds. 5 f. st. lb.
MYTON BRIDGE (Sir R. Kennedy) Templeman 8 12
ROSINA C., by Stefan the Great (Mr. J. Sharp) ......Walters 8 12
ADEL (Lord Lascelles)......W. Jarvis 8 12
WHITE MARKET C., by Bachelor's Double (Mr. H. Johnstone)......J. Dawson 8 12
THEODOLITE (Mr. T. Bull)......Vasey 8 9
VENZELI (Mr. H. Mollekin)......Vasey 8 9
GREENSPRAY F., by By Jingo (Mr. Plummer) ......Sanderson 8 9
NESSAY WOOD (Capt Whitworth) Rochfort 8 9
CYMBAL (Mr. S. Wootton)......Owner 8 9
(The above have arrived.)
RADIGNY (Mr. H. Benjamin)......F. Archer 8 12
MYSTIC BAY (Mr. Charlesworth)......Botterill 8 12
CONSORT (Mr. D. Grossman)......Pope 8 12
FOREST MONK (Sir L. Green)....J. Renwick 8 12
LADY DELANEY C., by Cantilever (Mr. G. Smith) ......Drake 8 12
BINKS (Sir Ernest Tate)......Peacock 8 12
LADY LUCY F., by Coriander (Capt. T. Alan Arthur) ......Private 8 9
LITTLE ISABEL (Mr. A. Bayley-Worthington) ......Butters 8 9
GLOWING MORN (Mr. Bourne)......Renwick 8 9
FLYING FUN (Mrs. R. Foster)......J. Dawson 8 9
FIELD GUN (Mr. T. Frost)......Owner 8 9
ANDANTE (Mr. H. Johnstone)......J. Dawson 8 9
VICAR LANE (Mr. H. Morris)......O'Sullivan 8 9
SONIA CAROL (Mr. S. Morris)......Vasey 8 9
SKYNTAGEN (Mr. G. Picken)......Golightly 8 9
FOREST DANCE (Mrs. Renwick) Renwick 8 9
AMIECITA (Mr. G. Robinson) ......Private 8 9
ARDLU F. by Honey Bee (Mr. S. Wootton) Owner 8 9

2.15—**KIRKBY HANDICAP (S.)** of 200 sovs. 1¼ m. Age st. lb.
BELGIAN BOY (7lb. ex.) (Mr. Oppenheim) Barthropp 6 9 7
FAITHFUL LAD (Mr. Armstrong)......
PLUMP SQUARE (Mr. H. Lines) Owner 5 8 10
DOPE (Capt. A. Stanley Wils...) J. Renwick 4 8 4
OCTABELLA'S PRIDE (Mr. S. Morris) Vasey 6 8 2
RAYON (Mr. W. L. Christie) ...Peacock 6 7 6
(The above have arrived.)
HOPE DEFERRED (Capt. J. Harrison-Broadley) ......P. Wilson 6 9 7
JOHN WYSE (Mr. O'Sullivan) ...Owner 4 8 12
CHICOT (Mr. G. T. Unwin) ..Smallwood 5 8 12
SALE TICKET (Mr. Fattorini) (incl. 7lb. ex.) ......Skelton 6 9 4
OLD 'ARD (Capt. J. Renwick) ...Owner 5 8 7
H.R.H. (Mr. A. Dawson) ......Bellerby a 8 5
LANGSIDE (Mr. J. McLean) McGuigan 6 8 4
HARD COURT (Mr. H. Stobart) J. M. Bell 4 8 3
FRIZBURY (Brig.-Gen. Rotton) J. Renwick a 8 0
CASE-HARDENED (Mrs. A. J. Smith) Drake 4 8 0
FULCRUM (Mr. F. H. Sanderson) Private 5 7 7
BETTIE MACREE (Mr. R. J. Medley) Pollock 3 7 0

2.45—**JUVENILE PLATE (S.)** of 200 sovs. 5 f. st. lb.
JOHN DAM (Mr. T. Bull) ......Vasey 8 10
NUALA (Mr. F. Archer) ......Owner 8 7
NEPTUNE'S DAUGHTER (Mr. Dixon) Private 8 7
WILLIAM'S MOUNT (Mr. F. Lambert) Toon 8 7
PUPPET (Baron F. de Tuyll)......Hartigan 8 7
(The above have arrived.)
SAMOVAR II. (Mr. F. J. Benson) E. Piggott 8 10
LENSAQUID (Mr. G. Picken)......Golightly 8 10
POURVILLE C., by Herodote (Mr. W. A. Read) ......Foster 8 10
ALPHABETICAL C., by Amadis (Mr. W. S. Redmond) ......H. Leader 8 10
BAWFOLDS C., by Braishfield (Capt. A. Stanley Wilson) ......J. Renwick 8 10
GREAT WILLOW (Sir G. Renwick) Renwick 8 10
FARA C., by Bramble Twig (Mr. J. McLean) McGuigan 8 10
SHARPTHORNE (Mr. H. J. Newman) J. Dawson 8 10
VANE THEO (Mr. R. V. Hartley) ...Owner 8 7
NARDOON (Mr. C. R. Baron) ...Armstrong 8 7
CONFUCIUS (Mr. Carroll)......S. Darling 8 7
QUEEN OF THE FOREST (Sir L. Green) Renwick 8 7
WILD LASSIE F., by Silvern (Mr. J. Hartley) ......Bazley 8 7
BOLD PEGGY (Mr. J. Hoyle) ......Reader 8 7
LITTLE RED RIDING HOOD (Mrs. John Johnstone) ......Renwick 8 7
HEN HARRIER F., by By Jingo (Mr. S. Morris) ......Vasey 8 7
CANTILENA F., by Righ Mor (Mr. E. T. O'Sullivan) ......Owner 8 7
LA FAVORITE (Miss W. Renwick) Renwick 8 7
LADY WEDGWOOD F., by Stornoway (Mr. S. Wootton) ......Owner 8 7

3.15—**CARLTON HANDICAP** of 700 sovs. Second receives 75 sovs., and third 25 sovs. 5 f. Age st lb.
FRANCIS JOSEPH (Mr. M. Field) Boyd-Rochfort a 9 12
THE HABERDASHER (Mr. Sandeman) Elsey 4 8 11
MERRIMENT (Sir R. Jardine)...Waugh 4 8 9
PATRAS (Lord Lascelles)......W. Jarvis 5 8 5
AMAZEMENT (Mr. H. Mollekin) ..Vasey 4 7 10
ARTEMIS (Lord Lonsdale) ..Templeman 3 7 9
MARTENAX (Sir E. Tate) ......Peacock 3 7 9
THE PRUDE'S FALL (Capt. A. Stanley Wilson) ......J. Renwick 6 7 7
PRINCESS SUBLIME (Sir G. Renwick) W. Renwick 4 7 5
HORNLESS (Mr. F. B. Rhodes) ..Flynn 5 7 3
(The above have arrived.)
NESABOURG (Mr. L. Brook) ..T. Green 5 8 3
PRIDE OF INGLEWOOD (Sir E. Hoyle) R. Armstrong 4 7 10
SILVER SQUARE (Sir G. Renwick) W. Renwick 5 7 4

3.45—**HOUGHTON HANDICAP** of 200 sovs. Three-year-olds. 1½ m. st. lb.
HOWE HILL (Mr. S. Morris) (incl. 10lb. ex.) ......Vasey 9 3
SWEET AFTON (Lady Edgar) ....C. Davis 8 6
BALIOS (Lord Lascelles) ......W. Jarvis 8 3
GAYDALE (Mr. H. Mollekin) (incl. 10lb. ex.) ......Vasey 8 3
BROAD GAUGE (Mr. Jas. Bell) W. Renwick 8 0
ITALIAN POET (Mr. H. H. Benjamin) Archer 7 12
BELL HEATHER (Mr. Dorington) ..Peacock 7 9
PORCELAIN (Mr. H. O. Madden) ....Owner 7 7
BOLT RFOM THE BLUE (Mr. W. F. Egerton) ......R. Armstrong 7 6
(The above have arrived.)
JINGLE (Sir Lycett Green) ......Renwick 9 0
PAPILLON (Mr. J. Sharp) ......Walters 8 7
DUVET (Mr. R. W. Colling) ......Owner 8 3
MARKET BASKET (Mr. W. A. Read) Foster 8 2
MARGARINE (Mrs. Adam Scott) ..Private 8 1
DONAGHADEE (Dowager Lady Nunburnholme) ......Boyd-Rochfort 7 13
BELAH (Mr. H. Drage) ......G. Sadler 7 11
FRAMLINGTON (Mrs. E. Renwick) Renwick 7 8
FOG HORN (Mr. J. A. Dunkerly) ..Botterill 7 2
BLACK ARC (Capt. Wilson)...J. Renwick 7 0
PRESTON GUILD (Mr. L. Brook) ....Green 7 0
AVENUE BOLD (Mr. John Hoyle).Reader 7 0
ZENITH (Mr. H. H. Golightly) ......Owner 7 0

4.15—**PARK (Apprentice) PLATE** of 200 sovs. 1 m. Age. st. lb.
NOIR (Lady Zia Wernher)......Weatherill 5 8 7
BLYTH BACHELOR (Lord Barnby) Peacock 4 7 7
ORGANIST (Mr. John Hoyle) ...Reader 4 7 7
ROSYTH II. (Lord Derby) ......Lambton 3 6 4
(The above have arrived.)
BEAUTIFUL MAUD (Mr. R. Renton) Owner 4 8 0
CLARA B. (Mr. H. H. Golightly) Owner a 7 11
CARRYDUFF (Mr. A. K. Macomber) Crawford 5 7 11
MALTBY GRANGE (Mr. H. Mollekin) Vasey 4 7 7
BEAVER PUFF (Capt. W. B. Goddard) Toon 3 6 7

HORSE JUMPING.

COMPETITIONS AT TULLAMORE.

The Tullamore Horse Jumping competitions, held at the Show Grounds yesterday, under the auspices of the King's County Farming and Industrial Society, were well patronised. Details:—

EVENT NO. 1 (OPEN).
Capt. J. B. Grant's SWEET GYPSY 1
Mr. Alec. Drought's SHAHJAHAN 2
Mrs. James Magee's NUGGET 3
Also competed—Mr. A. A. Joyce's Harry, Mr. T. O'Rourke's Easter Fish, Mr. H. B. Kenny's Top Speed, Miss Killian's Agrah, Mr. J. J. Dolan's Full Back, Rev. J. J. Kenahan's Jizz, Mr. C. W. Johnson's Duff, Rev. E. Daly's Durrow Boy, Mr. Williams's Pat, Mr. Dooley's Lady Kate, Mr. Kenny's Magpie, Mrs. Wall's Cigarette, Rev. J. Conway's McCloskey, Mr. A. Sinnott's Donegan, Dr. W. J. Hogan's Tim, Mrs. Wall's Moonshine, Mrs. Minchin's Carmel, Dr. Morton's Mr. A., Mr. Sinnott's Reilly, Miss L. H. Goodbody's Pilot, Mrs. Wall's Captain, Mrs Locke's Moyvore, Mr. Frank Ridgeway's Princess.

EVENT NO. 2.
Mrs. James Magee's NUGGET 1
Mr. James Dooley's LADY KATE 2
Mrs. Wall's MOONSHINE 3
Also competed—Mr. A. A. Joyce's Harry, Mr. T. O'Rourke's Easter Fish, Mr. H. B. Kenny's Top Speed, Miss Killian's Agrah, Mr. J. J. Dolan's Full Back, Rev. J. J. Kenahan's Jizz, Mr. Johnson's Duff, Rev. E. Daly's Durrow Boy, Mr. Alec. Drought's Shahjahan, Mr. Williams's Pat, Mr. H. Kenny's Magpie, Mrs. Wall's Cigarette, Rev. J. Conway's McCloskey, Mr. Sinnott's Donegan, Dr. J. W. Hogan's Tim, Mrs. Minchin's Carmel, Dr. W. A. Morton's Mr. A., Mr. Sinnott's Reilly, Miss L. H. Goodbody's Pilot, Mrs. Wall's Captain, Mrs. Locke's Moyvore, Mr. Frank Ridgeway's Princess.

EVENT NO. 3
For horses which had not previously won a Jumping Competition.
Rev. E. Daly's DURROW BOY 1
Mr. James Dooley's LADY KATE 2
Rev. J. J. Kenahan's JIZZ 3
Also competed—Rev. J. Conway's McCloskey, Mr. Sinnott's Donegan, Dr. Hogan's Tim, Mr. Sinnott's Reilly, Miss L. H. Goodbody's Pilot, Mrs. Wall's Captain, Mr. Ridgeway's Princess and Mr. H. B. Kenny's Top Speed.

GOLF.

ENGLISH AMATEUR CHAMPIONSHIP.

JOHN BALL'S EXIT.

HOYLAKE, Wednesday.

The first native amateur championship of England has developed into a great struggle between the North and South, and with eight men remaining in, five are Northerners and three are from the South. But if the South is at a slight numerical disadvantage, it is still represented by the favourite, Cyril Tolley, and in support of him is the airman champion, C. H. Hayward. Tolley was extended in both his matches to-day, G. N. P. Humphries and C. P. Leese both taking him to the seventeenth green. In each match it was his great length, and not his accuracy, which triumphed.

John Ball was beaten, after giving a fireworks display, by the Lancashire ex-champion, R. H. Hardman. The latter is an excellent golfer, and would be more effective if he were not so slow. He is a long hitter, and it was almost pitiable to watch him outdrive the veteran by immense distances. But Ball was quite unperturbed.

Among the survivors, C. H. Hayward has been playing the best golf of the week, and it is considered likely that he will represent the top half of the draw against Tolley in the final. Results—

THIRD ROUND.
G. Q. Din (Royal Liverpool) beat P. Kershaw (Brough), 5 and 4.
H. L. Holden (Bowdon) beat E. A. Lassen (Bradford), 2 and 1.
F. P. Crowther (Royal Liverpool) beat H. S. Tubbs (Stinchcombe Hill), 4 and 3.
R. H. Hardman (Birkdale) beat John Ball (Royal Liverpool), 3 and 1.
C. H. Hayward (R.A.F.) beat M. Schunck (Hale), 7 and 5.
A. Macbeth (Bowdon) beat H. F. Dixon (Formby), 4 and 3.
T. F. Ellison (Royal Liverpool) beat Carl Bretherton (Handsworth), 2 and 1.
R. H. de Montmorency (Stoke Poges) beat W. P. Till (Royal Liverpool), 7 and 6.
I. Sidebottom (Stockport) beat D. F. Ranson (Seaford), 2 and 1.
E. Noel Layton (Walton Heath) beat Rev. E. S. Ulyat (Hayling), 2 and 1
C. Boumphrey (Wallasey) beat J. A. Bott (Sheringham), 1 up.
J. A. Board (Home Park) beat Bernard Darwin (Woking), 4 and 2.
W. Sutton (West Cheshire) beat N. W. Dunn (Doncaster), 3 and 1.
S. Robinson (Southport and Ainsdale) beat D. E. Landale (Royal Liverpool), 2 and 1.
C. P. Leese (Wilmslow) beat T. L. C. Heald (Birkdale), 3 and 1.
C. J. Tolley (Royal and Ancient) beat G. N. P. Humphries (Stourbridge), 3 and 1.

FOURTH ROUND.
Holden beat Din at 21st.
Hardman beat Crowther, 2 up.
Hayward beat Macbeth, 3 and 1.
Ellison beat Montmorency, 3 and 2.
Sidebottom beat Layton, 2 and 1.
Board beat Boumphrey at 19th.
Robinson beat Sutton, 1 up.
Tolley beat Leese, 2 and 1.

MORAN MEMORIAL CUP.

SURPRISING RESULTS AT MILLTOWN.

W. HOLLEY DEFEATS M. O'NEILL.

The competition for the Moran Memorial Cup, which is regarded as a match play Professional Championship of the Irish Free State, inasmuch as it is confined to the professionals of the Leinster area, was carried through two rounds at the Milltown course yesterday.

There was the fine entry of twenty-eight, and a most interesting day's golf resulted in some first-rate surprises, chief among which were the defeats of Fred Smyth and J. Quinn, both of whom were beaten in the first round by comparatively unknown players in J. Doran and J. Kelly, respectively. The overthrow of the Dollymount man was altogether unexpected, but he was badly off his game, and went down two holes from home. His opponent, however, played good golf, for although he started with 4, 3, 5, he was out in 37. Quinn may have underestimated his opponent at the beginning of the match. Be that as it may, the latter was not playing at all well, and that he survived two rounds was due, not to brilliant golf, but to his excellent putting and his facility for getting out of trouble. Except for these results, there was nothing of outstanding feature in the morning play, though it was productive of a few fine matches.

The match of the day was the struggle between M. O'Neill, thrice a winner of the cup, and last year's winner, and W. Holley, which went to the last green. After the first three holes had been played it certainly did not seem as if the match would go so far, for then the Dun Laoghaire man held a lead of three, he having won them in 4's. The turn reached, the holder was 2 down, and even so well he had to hole a fifteen feet putt on the eighth. O'Neill, however, lost the tenth, which he took 7, topping his brassey into the bunkers. He surrendered the eleventh also, losing it in 4 to 5, and, following a half at the next, O'Neill was outplayed to the 13th, to which his opponent played a grand drive and a glorious low iron against the wind on to the green to win it in 4. Eventually the Castle player became dormy one, playing a beautiful iron to the 17th pin high, and, despite a bad lie from his drive to the home hole, he secured the necessary half for the match. It was a very fine match all the way, and the golf, except at the tenth, was right good.

Nolan was 3 up on Bradshaw at the turn, but he was brought back to two at the 11th. The Howth man also won the 12th, but lost the next for he never saw his ball after it had left the teeing ground. However, he had the match well in hands, and won it on the 15th. The match between Murray and Tom Gaffney was remarkable for the recovery of the former. Gaffney was in the apparently comfortable position of 3 up and 5 to play, but Murray then began to do weird things on the greens. He required but one putt on each of the 14th, 15th, and 16th, and he won the match, which he looked like losing, on the last green, where Gaffney took three putts.

Martin played good golf to beat O'Connor by the comfortable margin of 4 and 3. He was never down to the Bellinter Park man, and, turning with a lead of two holes, he had increased it to three at the 12th. The golf in this match also was up to a good standard, but local knowledge stood to Martin, a feature of whose play was his iron shots into the wind.

It was not a good day for golfing, for there was a very strong wind dead against the players at some of the holes; and, even when the wind was with them, they found it a very difficult proposition to stop the ball with the shots on to the greens.

There should be several good matches in the third and fourth rounds to-day; but on the form shown yesterday it looks as if the final to-morrow will be fought out between Martin and the holder, for they are both playing excellent golf. The results were:—

FIRST ROUND.
E. Bradshaw (Delgany) beat S. McDonald (unattached)—4 and 3.
W. Nolan (Howth) beat James Doran (unattached)—7 and 6.
D. Murray (Skerries) beat J. Bailey (Portmarnock) at 20th.
T. Gaffney (Killiney) beat D. Mahony (Elm Park) —1 up.
J. Kelly (Dun Laoghaire) beat J. Quinn (Clontarf)—1 up.
M. Cahill (Waterford) beat E. Martin (Greystones) at 19th.
J. Doran (Milltown) beat F. Smith (Royal Dublin)—3 and 2.
M. McDermott (Hermitage) beat J. Gaffney (Lucan)—3 and 2.
J. Barrett (Carrickmines) beat T. Shannon (Portmarnock)—4 and 2.
P. Neill (Foxrock) beat P. McKenna (Rathfarnham)—1 up.
P. O'Connor (Bellinter Park) beat T. Travers (Dun Laoghaire)—6 and 5.
J. Martin (Milltown) beat J. Nugent (Malahide)—5 and 4.

SECOND ROUND.
W. Halley (Castle) beat M. O'Neill (Dun Laoghaire)—1 up.
Nolan beat Bradshaw—4 and 3.
Murray beat T. Gaffney—1 up.
Kelly beat Cahill—1 up.
McDermott beat J. Doran—4 and 3.
Barrett beat Neill—5 and 4.
J. Martin beat O'Connor—4 and 3.
J. Sullivan (Bray) beat J. O'Neill (unattached)—4 and 3.

DUBLIN UNITED SOCIETIES' ASSOCIATION.

The fourth annual meeting of the above was held at 54 Upper O'Connell street on 21st inst

The Hon. Secretary's report and statement of accounts were unanimously adopted, and the following officers elected for the current year:—President, Sir James C. Percy; Hon. Secretary, George Price. Committee—Messrs. J. H. McLaughlin (Old Stillorgan Golfers), E. F. Kildoff (National Bank), P. J. Lawrence (Motor Trades), Claude Murray (St. James' Gate).

RAILWAY AND STEAMPACKET SOCIETY.—The competition for the Cup, presented by Lord Inverclyde, and prizes by the Society was played (by kind permission) over the Kingstown Course on Tuesday, when out of 39 entrants the following were the three best cards returned: A. G. Campion, 97-23-74; G. H. Gibson, 88-11-77; V. Lyons, 91-14-77.

DUBLIN UNIVERSITY.—An 18 holes (strokes) sweep will be held to-morrow at Carrickmines (by kind permission). Post entries · choose opponents.

LADIES' INTERNATIONAL MEETING.

Among the lady golfers at the Ranelagh International meeting yesterday were Miss Wethered, Miss Cecil Leitch, and Miss Grant Suttie. The entry numbered over 140, and, in addition to the competition for the International Cup, there were numerous scratch and handicap awards. Miss Winn (Aldeburgh) won the prize for the best scratch score with 68, which equalled the record created by Mrs. Hartley last year. England led in the International Cup with 288, Scotland being second with 306, Wales third with 309, and Ireland last with 315. The Club competition for the Pearson Trophy was won by Addington, with an aggregate of 307, Sunningdale being second with 310. The meeting will be concluded to-day.

MILLTOWN.—Barton Challenge Cup, Saturday, 25th April, match play, 18 holes, heats. Entries close on 24th April.

ST. ANNE'S.—The two-ball foursome played on Sunday last was won by J. M. Kavanagh and W. A. Sole, 6 down. Mixed foursome postponed to Sunday, the 3rd May.

HERMITAGE GOLF CLUB, LUCAN.
OPEN MIXED FOURSOMES
SATURDAY NEXT, 25th APRIL, 1925.
Prizes Value:
1st COUPLE £8 8/-
2nd " £4 4/-
Entry Fee 5/- per Couple.
Draws from 11.30 a.m. to 5.30 p.m. 'Bus Service every half-hour from Parkate street.
(Advt.)

HOCKEY.

TO-DAY'S FIXTURE.
PEAL CUP—SEMI-FINAL.
Old College III. v. Rutland High School. University Park, Terenure, 5.45 p.m.

IRISH SENIOR CUP—FINAL.
The second replay in the match between Lisnagarvey and L.P.Y.M.A. for the Irish Cup has been arranged for Saturday, May 2nd, by the Emergency Committee, and will be played on Three Rock Rovers' ground at Foxrock.

HANDBALL IN LIMERICK.

On Sunday, before a large crowd, J. J. Bowles and J. Kirby beat S. Gleeson and J. Ryan—21-18, 16-21, 21-17, 14-21, 21-15. It was a splendid exhibition, and served as a great opening for what is hoped to be an especially successful season in Limerick. Subsequently at a convention held it was decided to form a Handball Co. Board in Limerick, the following officers being appointed:—President, Mr. S. Gleeson (Fedamore); Vice President, Mr. J. Ward (Rathkeale); Hon. Secretary, Mr. J. Kelly, Araarc an t-Sleibe Geata Suat Mumhan, Limerick; Hon. Treasurer, Mr. T. O'Sullivan (Limerick).

ADVERTISEMENTS.

The following is the order of Advertisements in to-day's *Irish Times*:—

FIRST PAGE.
Births, Marriages and Deaths
Contracts
Education.
Hotels
Railways.
Horses.
Lost and Found.
Specific Articles for Sale and Wanted.
SECOND PAGE.
Cycles and Motor Cars.
Situations Vacant and Wanted.
Medical
Tuitions
Schools.
THIRD PAGE.
Garden.
Poultry, F— Dairy, &c.
Furniture.
Music, Pianos, &c.
Dress for Sale & Wanted
Horses.
Business Premises.
Stabling and Grazing.
SIXTH PAGE.
Amusements
Public Notices
TWELFTH PAGE.
Auctions.
Houses and Lands.
Legal Notices
Shipping.
Houses to Let and Wanted.
Apartments to Let and Wanted.
Seaside and Country.
Miscellaneous

Gramophones by Easy Payments
A small initial payment will secure any model in the Catalogue of "His Master's Voice" Instruments.
Ask a "His Master's Voice" dealer to give you full particulars.
Model No. 107 Oak - - £7.15.0 Mahogany £8.15.0
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The Largest Selection of "His Master's Voice" Instruments and Records in Ireland.
CATALOGUES FREE.
PIGOTT AND CO. LTD.
112 GRAFTON STREET,
CORK. DUBLIN. LIMERICK.

Let us Demonstrate The New Spring Cleaning
The new spring-cleaning cleans things where they are, and thereby saves you half the toil and trouble. No more moving heavy furniture, taking up carpets. The Hoover beats them on the floor, electrically sweeps and suction cleans them, too. Its long-armed Dusting Tools suck every particle of dust from every nook and cranny of your rooms. May we show you, spring clean one of your rooms for you, free and without obligation.
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The HOOVER
It BEATS .... as it Sweeps .... as it Cleans

Headaches
Neuralgia
Nerve Pains
Miss F. E. Collins' case cited below, is typical of thousands. If YOU are subject to headaches don't use palliatives giving temporary relief; they may be positively harmful. Dr. Cassell's will completely restore your nervous system.

MISS F. E. COLLINS

Miss F. E. Collins, of 7, Hill Street, Peckham, London, S.E.15, writes:—"For some considerable time my nerves were very bad, probably owing to my business, which is practically all figures and writing, and I suffered from severe headaches. I decided to take Dr. Cassell's Tablets, and the first box did me good. My nerves and general health were very much improved, so I continued to take them. Very soon my friends began to tell me how much better I was looking. Now I am in good health; in fact, completely cured. I have recommended the tablets to several of my friends, and I think so much of them that I always keep a box in the house for purposes of recommendation."
TAKE TWO AT BEDTIME and note how well you sleep, and how refreshed and fit you feel in the morning.
The Universal Home Remedy for
Nervous Breakdown, Neuritis, Indigestion, Sleeplessness, Neurasthenia, Nerve Pains, Headache, Anæmia, Palpitation, Kidney Weakness, Children's Weakness, Wasting
Specially Valuable for Nursing Mothers and During the Critical Periods of Life.
Dr. Cassell's Tablets
Home Price, 1/3; Family Size, 3/-. Sold by Chemists and Stores throughout the Empire

The following is the full te[xt of] Mr. Blythe's Budget speech i[n the] Dail yesterday:—

IN the past financial year disastrous w[eather] conditions inflicted grave hardsh[ip and] loss on the agricultural commun[ity in] many parts of the country. Events s[uch as] the Army trouble, which occurred just [after] the commencement of the period, and [its] sequels did much to shake confiden[ce and] impede improvement in business con[ditions.] The seriousness of the shock was evi[denced] very clearly by the fall in the quotation[s of the] National Loan from 99 to 90; its lo[ng de]pression, and slow recovery.

DEBT REDUCTION.

It is significant to find that, in s[uch] adverse circumstances, the Exchequer [accounts] on the whole disclose a reassuring p[osition.] We opened the present financial year [with a] debt of £13,360,353, made up as follow[s:—]
National Loan outstanding... £9,[...]
Compensation Stock ....
Savings Certificates .... 1,[...]
Ways and Means Advances... 1,[...]
Annuities under the Telegraph Acts ....

Against this is a figure of £1,223,7[..] presenting advances which are repaya[ble by] the Unemployment Fund to the Exche[quer.] The Exchequer balance on the 1st [of this] month was £1,681,192. Last year the [com]parable figures were:—
Debt outstanding .... £13,[...]
Due by the Unemployment Fund ....
Exchequer Balance .... 3,3[..]

If we deduct the Exchequer balance [on 1st] April of each year from the debt outst[anding] on the same date, we get a figu[re of] £10,523,000 at the beginning of the last [year] against a figure of £11,679,161 at the [begin]ning of the present year.

INCOME TAX UP.

The yield of tax revenue during 1924[-25 was] £23,203,500. The yield estimated at t[he be]ginning of the year was £22,543,000.

The excess of £660,000 is more tha[n ac]counted for by the fact that the incom[e tax] collection exceeded the estimate to the [extent] of £910,000. Stamps were £12,000 dow[n, and] death duties realised £138,000 less tha[n the] estimate. Corporation profits tax pro[duced] approximately the amount anticipated. [Excise] duties were £212,000 down on the est[imate.] The deficiency was entirely due to [the] shrinkage in the yield of the spirit [duties,] which fell short of the estimate by [about] £540,000. The beer duty more than ca[me up] to expectations, and gave no evidence [that] any decline is to be anticipated. The [yield] was £4,439,000, as compared with an est[imate] of £4,2.. ,000.

YIELD OF THE DUTIES.

The duties imposed on boots, ca[ndles,] bottles and soap gave a revenue of £24[...] as compared with a loss of about £27[...] consequent on the reduction of the tea [duty.] The Customs duty on motor cars and [motor] cycles produced £293,000, against an est[imate] of £240,000, and in actual income i[n the] previous year of £256,000. The yield [of the] sugar and sugar confectionery was £2,14[...] being £49,000 in excess of the estimate. [The] Customs duty on tobacco produced [...] £40,000 less than was anticipated. [Motor] vehicles duties yielded £458,000, wh[ich is] £108,000 more than the estimate.

It will be seen that not only has [there] been an unexpectedly large yield from i[ncome] tax, but that, with one exception, the [other] staple sources of revenue have given [very] good results. The fall in the produ[ce of] the spirit duties, which, taking Cu[stoms] and Excise together, amounts to £546,[000, is] the only indication in our tax returns [of in]creased financial stringency in the coun[try.]

PARCEL TAX £47,000.

The delivery fee on parcels produc[ed re]venue at the rate of £47,000 per annum [and] reduced the number of incoming parcel[s from] 54,000 to 39,000 per week. The custom[s] duty brought in revenue at the ra[te of] £40,000 a year, but does not, so far, [seem] to have had any effect on the num[ber of] consignments imported. As, however, [it] came into operation on 1st September [...] will be continued, at any rate, for a [...] year.

COMPENSATION.

£3,800,000 STILL TO BE PAID.

Turning to the expenditure side [of the] accounts, it is worthy of note that e[xpendi]ture on the Army sank to very littl[e over] £3,000,000 as compared with £10,500[,000 in] the previous year. The amount paid [under] the Property Losses Compensation Vo[te was] only £2,270,000. The great discrepan[cy be]tween the estimate and the actual expe[nditure] was due in part to the fact that ea[rly in] the year a serious question arose as [to the] interpretation of the terms of refere[nce of] the Compensation (Ireland) Commission[.]

For many months the work of the [Com]mission, which deals with all pre-truc[e claims] of damage to property, was suspended [while] negotiations were being carried on wi[th the] British Government. It was not unt[il the] end of the year that a satisfactory agre[ement] was reached and the issue of new te[rms of] reference by the Governor-General o[n ...] January enabled the work of the Comm[ission] to be resumed.

COMPENSATION DELAYS.

Another reason for the small expendit[ure on] compensation was that the progress ma[de by] the Courts in dealing with claims und[er the] Damage of Property (Compensation) [Act,] 1923, was not nearly so rapid as w[e had] reason to expect a year ago. Even whe[n cases] have been heard there is often great [delay] before awards and reports are forward[ed to] the Ministry of Finance. Sufficient pr[ogress] has now been made to enable us for th[e first] time to form an estimate of our net li[ability] for compensation.

BRITISH CONTRIBUTION.

The total net amount payable out o[f the] public funds of Saorstat Eireann in r[espect] of compensation for property losses an[d per]sonal injuries, both pre-truce and post-[truce,] will not, it is believed, exceed £10,30[0,000.] This is a figure very much less than th[e bur]den which was at one time feared. [The] gross amount of the awards in respe[ct of] pre-truce property claims will total [...] £7,660,000.

The British contribution, it is estim[ated,] will be £3,560,000. The net payment [to be] made from our Exchequer in respect o[f this] part of the compensation charge will, [there]fore, be about £4,100,000. The est[imate] which has now been made of our [...] liability in respect of compensation for [post-]truce damage to property and for pe[rsonal] injuries of all periods mainly post-tru[ce is] £6,168,000.

COST OF CIVIL WAR.

As the investigation of personal in[jury] claims has been completed, and as betw[een 60] and 70 per cent. of the claim lodged [under] the Damage to Property (Compensation) [Act,] 1923, have been heard by the courts, we [have] now the data for making a very close [esti]mate. It may be taken that the figure [men]tioned will require very little subsequen[t re]vision.

I should like at this point to mention [what] were in parentheses, that £6,168,000 is [only] a fraction of the cost to the Exchequ[er of] the civil war. During the past three [years] Army charges have amounted to more [than] £21,000,000. The normal figure would [have] been £6,000,000.

Thus the struggle of 1922-23 will involv[e an] actual abnormal disbursement from the [Ex]chequer of well over £21,000,000. The [...] payment involved, however, is far sho[rt of] the measure of loss suffered by the [com]munity. Consequential loss, arising [from] damage to property has not been paid [for] from State funds, but it has been none [the] less a real burden on the country. It w[ould] be impossible to build up a firm estima[te of] the amount of money represented by [this] loss and by the general loss of produ[ction] following conditions of acute disorder. [But] it may be safely asserted that it was se[veral] times greater than the aggregate of the [com]pensation awards for the post-truce peri[od.]

£30,000,000 LOST TO THE COUNTR[Y.]

The case of the Mallow Bridge ma[y be] cited as an illustration. The cost of the [new] structure was only about thirty thou[sand] pounds. But Deputies will realise tha[t the] consequential loss to the community a[rising] from the destruction must certainly have [come] to many times that figure. A conserv[ative] estimate, therefore, of the cost of the [civil] war would be thirty to thirty-five m[illion] pounds.

Allowing for the amount yet to be rec[overed] from the British Government, the net [out]standing liability of the Saorstat in respe[ct of] compensation may be put at £3,814[,000.] Deputies will understand that ability to [esti]mate with certainty the amount remainin[g to] be paid under the head of compensation [to]gether with the fact that that amount is [a] little more than half the sum already [...]

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note how well you sleep,
how refreshed and fit you
feel in the morning.
Universal Home Remedy for
Neurasthenia Kidney
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Headache Children's
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Valuable for Nursing Mothers
ring the Critical Periods of Life.
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MR. BLYTHE'S FREE STATE BUDGET SPEECH IN FULL.

The following is the full text of Mr. Blythe's Budget speech in the Dail yesterday :—

IN the past financial year disastrous weather conditions inflicted grave hardship and loss on the agricultural community in many parts of the country. Events such as the Army trouble, which occurred just before the commencement of the period, and some of its sequels did much to shake confidence and impede improvement in business conditions. The seriousness of the shock was evidenced very clearly by the fall in the quotation of the National Loan from 99 to 90; its long depression, and slow recovery.

DEBT REDUCTION.

It is significant to find that, in spite of adverse circumstances, the Exchequer returns on the whole disclose a reassuring position. We opened the present financial year with a debt of £13,360,365, made up as follows :—

National Loan outstanding...	£9,700,820
Compensation Stock	801,820
Savings Certificates	1,175,700
Ways and Means Advances...	1,710,000
Annuities under the Telegraph Acts	202,944

Against this is a figure of £1,223,700, representing advances which are repayable by the Unemployment Fund to the Exchequer.

The Exchequer balance on the 1st of the month was £1,581,192. Last year the comparable figures were :—

Debt outstanding	£13,918,000
Due by the Unemployment Fund	877,700
Exchequer Balance	5,386,000

If we deduct the Exchequer balance on 1st April of each year from the debt outstanding on the same date, we get a figure of £10,523,000 at the beginning of the last year, against a figure of £11,679,161 at the beginning of the present year.

INCOME TAX UP.

The yield of tax revenue during 1924-5 was £23,903,500. The yield estimated at the beginning of the year was £22,543,000.

The excess of £660,000 is more than accounted for by the fact that the income tax collection exceeded the estimate to the extent of £910,000. Stamps were £12,000 down and death duties realised £138,000 less than the estimate. Corporation profits tax produced approximately the amount anticipated. Excise duties were £212,000 down on the estimate. The deficiency was entirely due to the shrinkage in the yield of the spirit duty, which fell short of the estimate by about £540,000. The beer duty more than came up to expectations, and gave no evidence that any decline is to be anticipated. The yield was £4,439,000, as compared with an estimate of £4,2.. ,000.

YIELD OF THE DUTIES.

The duties imposed on boots, candles, bottles and soap gave a revenue of £245,000, as compared with a loss of about £279,000, consequent on the reduction of the tea duty. The Customs duty on motor cars and motor cycles produced £283,000, against an estimate of £240,000, and in actual income in the previous year of £256,000. The yield from sugar and sugar confectionery was £2,149,000, being £49,000 in excess of the estimate. The Customs duty on tobacco produced about £40,000 less than was anticipated. Motor vehicles duties yielded £458,000, which is £108,000 more than the estimate.

It will be seen that not only has there been an unexpectedly large yield from income tax, but that, with one exception, the other staple sources of revenue have given very good results. The fall in the produce of the spirit duties, which, taking Customs and Excise together, amounts to £546,000, is the only indication in our tax returns of increased financial stringency in the country.

PARCEL TAX £47,000.

The delivery fee on parcels produced revenue at the rate of £47,000 per annum, and reduced the number of incoming parcels from 54,000 to 39,000 per week. The custom entry duty brought in revenue at the rate of £40,000 a year, but does not, so far, seem to have had any effect on the number of consignments imported. As, however, it only came into operation on 1st September last, it will be continued, at any rate, for another year.

COMPENSATION. £3,800,000 STILL TO BE PAID.

Turning to the expenditure side of our accounts, it is worthy of note that expenditure on the Army sank to very little over £3,000,000 as compared with £10,500,000 in the previous year. The amount paid out of the Property Losses Compensation Vote was only £2,270,000. The great discrepancy between the estimate and the actual expenditure was due in part to the fact that early in the year a serious question arose as to the interpretation of the terms of reference of the Compensation (Ireland) Commission.

For many months the work of the Commission, which deals with all pre-truce cases of damage to property, was suspended while negotiations were being carried on with the British Government. It was not until the end of the year that a satisfactory agreement was reached and the issue of new terms of reference by the Governor-General on 7th January enabled the work of the Commission to be resumed.

COMPENSATION DELAYS.

Another reason for the small expenditure on compensation was that the progress made by the Courts in dealing with claims under the Damage to Property (Compensation) Act, 1923, was not nearly so rapid as we had reason to expect a year ago. Even when cases have been heard there is often great delay before awards and reports are forwarded to the Ministry of Finance. Sufficient progress has now been made to enable us for the first time to form an estimate of our net liability for compensation.

BRITISH CONTRIBUTION.

The total net amount payable out of the public funds of Saorstat Eireann in respect of compensation for property losses and personal injuries, both pre-truce and post-truce, will not, it is believed, exceed £10,300,000. This is a figure very much less than the burden which was at one time feared. The gross amount of the awards in respect of pre-truce property claims will total about £7,660,000.

The British contribution, it is estimated, will be £3,560,000. The net payment to be made from our Exchequer in respect of this part of the compensation charge will, therefore, be about £4,100,000. The estimate which has now been made of our total liability in respect of compensation for post-truce damage to property and for personal injuries of all periods mainly post-truce is £6,168,000.

COST OF CIVIL WAR.

As the investigation of personal injuries claims has been completed, and as between 60 and 70 per cent. of the claim lodged under the Damage to Property (Compensation) Act, 1923, have been heard by the courts, we have now the data for making a very close estimate. It may be taken that the figure mentioned will require very little subsequent revision.

I should like at this point to mention as it were in parentheses, that £6,168,000 is only a fraction of the cost to the Exchequer of the civil war. During the past three years Army charges have amounted to more than £21,000,000. The normal figure would have been £6,000,000.

Thus the struggle of 1922-23 will involve an actual abnormal disbursement from the Exchequer of well over £21,000,000. The cash payment involved, however, is far short of the measure of loss suffered by the community. Consequential loss, arising from damage to property has not been paid for from State funds, but it has been none the less a real burden on the country. It would be impossible to build up a firm estimate of the amount of money represented by such loss and by the general loss of production following conditions of acute disorder. But it may be safely asserted that it was several times greater than the aggregate of the compensation awards for the post-truce period.

£30,000,000 LOST TO THE COUNTRY.

The case of the Mallow Bridge may be cited as an illustration. The cost of the new structure was only about thirty thousand pounds. But Deputies will realise that the consequential loss to the community arising from the destruction must certainly have run to many times that figure. A conservative estimate, therefore, of the cost of the civil war would be thirty to thirty-five million pounds.

Allowing for the amount yet to be received from the British Government, the net outstanding liability of the Saorstat in respect of compensation may be put at £3,814,500. Deputies will understand that ability to estimate with certainty the amount remaining to be paid under the head of compensation, together with the fact that that amount is very little more than half the sum already disbursed, must affect profoundly our Budgetary position.

This time last year we had little idea of what the total compensation figure would be. In consequence, we could not estimate how much we might have to borrow or what figure our annual debt charge was likely to reach, and a single year's experience in the raising and control of our own revenue had left us uncertain as to the yield which could be anticipated from certain important taxes.

Moreover, at that time the end of the civil struggle was still very recent; the possibility of some recrudescence of strife could hardly be said to have completely disappeared; the credit of the State, though good, was not too firmly established, and the possibility of having to borrow considerable sums in the atmosphere that existed was not one to be faced without a good deal of heart-searching.

Consequently last year's Budget, like that of the year before, carried out the view of the Executive Council that existing taxation should be carried on until the financial prospects had become more clearly defined and until there was a disappearance of conditions under which State borrowing might become an occasion of national danger.

REVENUE REQUIRED. £24,000,000 TO BE PAID OUT OF TAXES.

This year we propose to make reductions.

It is the opinion of the Executive Council that without further delay the greatest possible relief from taxation, consistent with the requirements of sound financial policy, should be given to the country. We shall always insist that outgoing not of an abnormal and non-recurrent character, and not in the nature of capital expenditure, shall be met out of revenue. On the other hand, we feel that at the present juncture it is not in the national interest to impose taxation for the payment of charges which may properly be met by borrowing.

It is, of course, a fact that the amount and objects of public expenditure and the value received for it are the really important considerations. Nevertheless there are various factors which make the raising of special sums by borrowing a very different thing from raising them by heavy taxation.

It can hardly be doubted that a reduction in taxation will have on industry and commerce a stimulating effect not to be obtained otherwise. The estimates of receipts and expenditure for the year ending 31st March, 1926, published as a White Paper, show that the sum required for Central Fund Services is £3,890,527, and Supply Services £26,238,453. The total estimated expenditure for the year, therefore, is £30,128,980.

SOME DEDUCTIONS.

For the purpose of arriving at the sum which ought to be defrayed out of revenue certain deductions may be made under the following heads :—

(a) Vote 8—Local loans, £50,000 in respect of new capital.
(b) Vote 11—Public works and buildings, £60,000 in respect of compensation for commandeered premises, and £320,000 in respect of new works, being the part of a total provision of £419,715, which may reasonably be regarded as abnormal.
(c) Vote 14—Property losses compensation, £3,675,300, the entire provision.
(d) Vote 15—Personal injuries compensation, £32,000, the entire provision.
(e) Vote 44—Technical instruction, £16,075, being a duplicate item included in error in the preliminary Estimates.
(f) Vote 57—Army, £1,053,117, being the provision in excess of £2,000,000.
(g) Central fund services, service of debt, sinking fund, etc., £910,000, being the provision included in central fund services for repayment of ways and means advances and Savings Certificates.

The aggregate of the deductible items under these seven heads is £6,116,492, which leaves £24,012,488 as the total of the expenditure to be met by imposition of taxation or out of other income.

EXCESS OF £1,000,000.

On the existing basis it is estimated that in the present year there will be paid into the Exchequer tax revenue amounting to £22,554,000, and non-tax revenue to the extent of £4,686,110, or a total of £27,240,110. From this, however, we must deduct £1,260,000, being the estimated instalment of the British contribution towards compensation.

We have now a revenue figure of £25,980,110, which may be set against the £24,012,488 expenditure payable out of income. The difference is £1,967,622, which, if the various deductions we have made are justifiable and sufficient is the amount by which our revenue would, at the present rates of taxation, exceed the sum necessary to be raised in the form of income.

The list of deductible items already given is one which cannot rightly be increased. It would, of course, be possible to go through the estimates and pick out, here and there, smaller items which in themselves have something of an abnormal and non-recurrent character. But it must be remembered that the estimates will continue to have a sprinkling of such items, which will change in identity year by year, but will not vary greatly in number. To bring them into the calcuation would only be, to some extent, to falsify the result.

COST OF PENSIONS.

It may be argued that some figure ought to be deducted from expenditure in respect of pension charges at any rate. It is true that at present the Exchequer bears an abnormal burden in the form of superannuation and retired allowances, but most of that part of the charge, which is in excess of a normal figure, arises from pensions to disbanded members of the R.I.C. These are comparatively young men. They have now a considerable part of what may easily be their whole existence, and may, in the great majority of cases, be expected to attain to a ripe old age.

The same remark may, to some extent, be applied to Civil Servants who have retired, or have been discharged on Treaty terms. An appreciable diminution of the cost of pensions can be expected for a great number of years. The charge, consequently, must be regarded as fully recurrent, and, as such, ought to be met out of revenue.

If any additional argument against borrowing, in respect of pensions, were necessary it would be found in the fact that, very soon after a substantial reduction in the total of the R.I.C. pensions has commenced to take place, members of the Civic Guard, who are more nearly of an age than is usual in a police force, will begin to come out on pension in great numbers. A certain overlap will consequently take place, keeping the cost of pensions at an abnormal height for a further period.

THE ARMY EXPENDITURE.

Looking at the matter from a different angle, it might be argued that under peaceful conditions, such as now exist, borrowing to meet any part of the cost of the Army is a thing which cannot be justified. The Executive Council, however, are satisfied that the Army expenditure would already have sunk to the neighbourhood of £2,000,000 per annum but for the fact that, although fighting has ceased for a considerable time, arms have not been surrendered.

This necessitates the maintenance for the present of a force somewhat beyond normal peace-time requirements as an insurance against a renewal of organised violence. The fact is, indeed, that it is only recently that the Executive Council became completely satisfied that the existing strength of the Army was sufficient.

COUNTRY SETTLING DOWN.

That the country is rapidly settling down, there can be no doubt, and the further we leave the habits and atmosphere of the Civil War period behind us the less becomes the danger of any renewal of rebellion. In the circumstances the abnormal part of the Army charge may be expected to disappear comparatively soon and in the meantime we are satisfied that no just criticism can be levelled against us for borrowing to meet it.

In this connection weight must be given to the fact that we have already paid out of revenue a figure not far short of half of the excess or "war" cost of our Army up to date, assuming payment in respect of compensation to have been made from borrowed money.

DEBT REDEMPTION.

The question whether the surplus figure of £1,967,622 may rightly be taken as indicating the extent to which remission of taxation should be allowed in one to which close consideration has been given. The calculation we have made allows for the provision out of taxation of £329,000 for redemption of debt as follows :—National Loan Sinking Fund £262,000, Compensation Stock drawings £67,000.

On the other hand it assumes that the savings in certain votes will equal the supplementary sums which will almost certainly have to be provided during the course of the year in the case of other votes. In view of the elimination of the compensation votes and the marginal part of the Army vote this is perhaps an optimistic view.

THE FUTURE. HIGH COST OF GOVERNMENT ESSENTIAL SERVICES.

In regard to the future it has to be borne in mind that additional debt for non-productive purposes has to be incurred before we have done with compensation, and before the Army has been brought down to a normal strength. In view of the state of employment it becomes more and more doubtful whether any addition to the million and a quarter already advanced to the unemployment fund can be regarded as recoverable either as to principal or interest.

Recent legislation has tended to increase recurrent expenditure under certain heads. All our agricultural and land legislation may be cited as an example. Under existing commitments there will be automatic increases for several years in the cost of secondary education. The passage of the Compulsory School Attendance Bill will result in increased expenditure on primary education. Accruing increments will cause an expansion of the amount required for police.

REACHED ROCK-BOTTOM.

Moreover, on the revenue side there has over the past three years been an appreciable decrease in the proceeds of taxes as a whole. The estimates of the Revenue Commissioners point towards some further contraction, and the position is rendered weaker by the fact that the estimates are temporarily inflated by an abnormal arrear of income tax.

Against this, however, may be put the view held in many responsible quarters that in industry and commerce rock-bottom has been reached and that improved conditions are to be anticipated. In any case it may safely be said that a substantial reduction in the burden of taxation will of itself produce an improvement in the rate of yield. Again, it seems not extravagant to expect for the future better weather and better agricultural conditions than have obtained for the past couple of years, with a consequent improvement in revenue returns.

In view of all the circumstances the Executive Council is of opinion that, subject to a deduction for unfavourable contingencies, the surplus which has been indicated should be exhausted by remission of taxation. If next year adjustments seem necessary in consequence of any new facts that may have come to light, they can then be made. It is proposed, therefore, to set aside from the surplus of normal revenue over normal expenditure a margin of £117,622, and to budget for a reduction of revenue to absorb the remainder—namely, £1,850,000.

DEVELOPING INDUSTRIES.

The Executive Council believe that the reductions now to be proposed may, given favourable conditions, be regarded as permanent, but it should be pointed out that further reductions cannot arise through changes from taxation to borrowing. They must be based either on reduced expenditure or increased yield of taxes. We are forced to the conclusion that while some relief may be got by cutting expenditure, the best hope of substantial reductions lies in the better development of the resources and industries of the country.

Saorstat Eireann has a sparse and scattered population and close social and commercial connection with a rich and thickly populated neighbour. These two facts tend to make the costs of running certain Government services disproportionately high. Proposals to cut down expenditure by wiping out services which modern countries are more and more coming to regard as essential are of no assistance.

BIG REDUCTIONS NOT POSSIBLE.

The Government will try every means to secure the utmost possible limitation of expenditure, but it will not cut off services regardless of consequences, and it cannot pledge itself not to undertake from time to time new activities which may be urgently necessary and overdue. The position is that since whole services cannot be scrapped big and speedy reductions of expenditure are not possible.

Economies in the public service can only be accomplished by detailed restriction and adjustment, a sort of gradual simplification of machinery.

On the other hand, a very moderate improvement in trade conditions, or a very slight increase in national productivity, would, providing expenditure were merely held tight and not permitted to extend, go a long way to a quite substantial reduction in tax rates.

The Government since the end of the period of turmoil has given a good deal of attention to the development of the productive resources of the country. I need only mention in passing the steps that have been taken by way of agricultural legislation and land legislation, and the proposals regarding the Shannon and the Barrow.

TARIFF RESULTS. PROTECTION CREATING MORE WORK.

It will be expected, however, that I should make some more detailed reference to our action and policy in reference to tariffs for the promotion of manufacturing industry. Last year certain Customs duties were imposed with a view to giving the country an experiment in protection. Having regard to the short time that has elapsed and the forestalling that took place in certain cases the results have been satisfactory.

The boot tax brought in revenue to the extent of £225,000 and stimulated production to a remarkable degree. Returns furnished by the four principal firms in the industry showed that between 1st April, 1924, and 1st December, 1924, the number of persons employed increased by 80 per cent., while as a result of full time being worked, wages increased by 100 per cent. Since December the rate of progress has been more than maintained. At least one new factory has been started and others are to be started.

As a result of careful inquiries by the Department of Industry and Commerce, we are satisfied that the prices of Irish-made boots have not been increased, and in a few cases have been slightly decreased. There is no doubt that in the present year the industry will expand considerably.

JAMS PRICES LOWER.

The duty on sugar confectionery has been of great assistance to the industry. It is difficult to estimate the revenue resulting from the imposition of the tax, since confectionery previously paid duty at rates that varied very considerably according to the sugar content of the kinds imported. It may, perhaps, be put at £30,000 or £40,000.

Between 1st April, 1924, and 1st December, 1924, the number of persons employed in the industry increased by about 35 per cent. Owing to the great variety of the goods produced in the sugar confectionery business it has been found impossible to get reliable information as to the movement in prices in confectionery goods.

In the case of jam, however, to which the tax applies careful inquiries, show that the prices of Irish jams have gone down, while the prices of imported jams have gone up. In addition, there is evidence that the reputation of certain Irish jams has improved.

Enquiries from retailers in Dublin have shown that, apart from the differences in price, there has been an increase in preference amongst the public for Irish-made jams. In this instance it can certainly be said that Irish manufacturers have risen to the opportunity presented to them.

HOME-MADE CHOCOLATES.

While, in the case of sugar confectionery, there has been throughout a year a decline in imports, in the case of cocoa preparations (including chocolates) no perceptible decline took place until recently. This, however, was not altogether unexpected, since the making of cocoa and chocolate is a more complicated business than the making of jam or boiled sweets. There is now reason to believe that home production is about to increase.

CANDLES AND SOAP.

The effect of the duty on soap and candles cannot yet be judged, in consequence of the forestalling that took place. Generally speaking, there has been no increase in the price of these commodities to the consumer as a result of the tax. Candles have become slightly dearer, but the cost has gone up in Great Britain and Northern Ireland to the same extent as in the Saorstat.

TAX ON BOTTLES.

Before the tax on bottles was announced big stocks were already held in the country. On top of this a certain amount of forestalling took place, with the result that the tax has not yet had time to take much effect. Nevertheless, some additional employment was given. The revenue collected amounted to little over £3,000.

NO GENERAL TARIFF. EXTENSION WOULD RAISE COST OF LIVING.

During the year we have had a multitude of appeals to afford protection to all sorts of industries. We have been able to give more mature consideration to the whole question, and we have decided to lay certain further proposals before the Dail. In submitting these proposals, I should like to state quite distinctly that the Government does not believe that it would be for the benefit of this country to establish a general tariff or anything approaching it. And it will not allow itself to slip into the position of having laid the foundations of a general tariff by imposing each year a few duties, and giving rise to a host of claims for others.

After the present Budget this Government will not break any further fresh ground in the matter of protective tariffs before the General Election.

ADJUSTMENTS ONLY.

We may alter the rate or adjust the scope of a particular duty, and we may, if we think necessary for revenue purposes, propose to the Dail Customs duties on manufactured goods of a luxury or semi-luxury type, but we will not propose fresh duties of a protective character on manufactured goods of common and necessary use.

If the end of three years from now the effects and reactions of our experiment in protection will have begun to appear pretty plainly, and the country will have had an opportunity of giving electoral expression to any conclusions it may have come to in the matter. Whatever Government may then be in power can take any further action it thinks fit.

TARIFFS AND COST OF LIVING.

As we see the position, the prosperity of the Saorstat must for a long time depend upon its export of agricultural produce. A protectionist duty, particularly from the point at which it begins to be successful, and ceases to yield substantial revenue, must as a rule operate to increase the cost of living. In particular cases there may be reasons which will neutralise this effect.

But it can hardly be gainsaid that a large number of protective duties would be bound to result in an appreciable rise in our cost of living figure. A definite increase in the cost of living must act as a handicap on agriculture.

While new industries cannot be built up by tariffs without some cost to the country, we are satisfied that if we do not try to go too far or too fast a great deal can be done without imposing on the general community a burden which cannot be borne.

The advantage which all classes would derive from the development of manufacturing industries would be manifold and important. Denser population and greater traffic would help to solve the problem of railway freights for our agriculturists. Bigger towns and cities would mean the expansion of a not unimportant market for our agricultural produce. Energy and money diverted from the creation of unnecessary distributing houses would remove a burden on producer and consumer.

AGRICULTURE THE FIRST CARE.

The surplus population of the countryside would find increased opportunities of making a livelihood in their native land. Greater variety of occupation and interest in the country would help to develop the social and intellectual life of the nation and give us a better urt and wider-based public opinion.

The Government believes that agriculture must be our first care, but it also believes that we cannot postpone the need for endeavouring to promote industrial activity within our borders.

The tariff proposals which we submitted last year were of a more limited character than we should have put forward if we had had sufficient trained staff to carry them out. Further consideration has convinced us that they were of too limited a character to give the country practical results. Examination of the various aspects of protection which would enable it later on to fix with certainty on the fiscal policy best suited to its needs.

NEW DUTIES. CLOTHING, BLANKETS, BOTTLES AND FURNITURE.

We think, however, that the number of protective duties which a country like ours can afford to impose is limited, and we think also that any steps in the way of protection taken at present must be looked upon as experimental. Therefore, we must be regarded as shutting the door for some time with our present proposals.

Our main proposition is one which was considered last year, but was not proceeded with. It is for the imposition of an *ad valorem* duty at the rate of 15 per cent. on all personal clothing and wearing apparel.

We also propose a tax of 15 per cent. *ad valorem* on blanketing, blankets and rugs. The yield of these two taxes is estimated at £520,000.

The manufacture of apparel is a type of industry which might well become independent of the assistance of a tariff in the course of a very few years. Many branches of it are already carried on to some extent in the Saorstat. The existing factories are by no means working to their full capacity. In this case the imposition of the duty is expected to mean immediately a considerable increase in employment.

MORE EMPLOYMENT EXPECTED.

There has been, it is true, a good deal of speculative forestalling, but it has not covered anything like the whole range of articles of apparel capable of being made here. Labour for this industry is easily trained, and the plant required is not elaborate. It is expected that expansion will be rapid, and that before the end of the year several thousands of additional people will be employed.

The tax on blankets and rugs will give some assistance to the woollen industry in meeting the difficulties with which it is at present faced. The woollen industry is an old established one and fairly efficient; it would, no doubt, be able to weather the storm without assistance. But the tax proposed will help to prevent its coming out crippled or unduly impoverished.

BEDSTEADS.

We propose that a duty of 33⅓ per cent. *ad valorem* be charged on bedsteads and on wooden furniture. The industry affected is one employing highly skilled labour. It presents problems different from those arising in the other industries we have protected.

Like the apparel industry, it is of a type which could be carried on in the Saorstat without being under any handicap. If employers and workers both rise to their opportunity the prospects of the industry may be completely transformed. The revenue anticipated for the year is £75,000. Little will be paid on the cheaper class of furniture, which has always been made here to a considerable extent.

ALL BOTTLES INCLUDED.

Last year a duty of 33⅓ per cent. *ad valorem* was imposed on black and green bottles. It is proposed now to extend the tax to all empty glass bottles and jars. The change will remove certain difficulties of administration arising from the large number of border line cases. That, however, is a minor matter. Its main effect will be to give Irish bottle makers a field sufficiently large for real growth.

An industry of a too limited type is not in our circumstances worth protection since it is unlikely ever to grow strong enough to dispense with a tariff and face competition unaided. It was never intended merely to give protection for the manufacture of porter bottles and leave the matter there. The idea was to enable the factories to resume the work they had lately been doing, and later to extend the scope of the duty to give them the opportunity of branching into new lines.

The Executive Council is convinced that since the industry is protected at all it should be protected in such a way as to produce definite results within a reasonable time. The extension of the duty is expected to yield revenue to the extent of £20,000.

TOILET SOAPS TO BE DEARER.

Another duty which it is proposed to adjust is that on soap. At present there is a 10 per cent. *ad valorem* duty on all soap. It appears from recently increasing imports that on toilet and shaving soaps, which are the profitable end of the business, less than a 20 per cent tax would not be effective. On the other hand, the Executive Council is satisfied that after a suitable duty on the fancy soaps has been in force for a few years, there will be little need for continuing to tax common soap.

It is proposed to levy on toilet (including shaving) soaps and on soap powders and soap substitutes a special duty of 10 per cent. *ad valorem* additional to the general duty of ten per cent. No increase in revenue will result.

£918,000 EXPECTED.

The proposed new duties, if agreed to by the Dail, will bring in additional revenue to the extent of £615,000. Adding this to the figure already arrived at for distributable surplus, we have a total of £2,465,000 available for reduction of taxation.

INCOME TAX. WHY CORK'S PROPOSAL WAS NOT ADOPTED.

Many suggestions have been put forward in recent months as to the form in which relief should be given. They have all received the degree of consideration which they seemed to deserve. It has been hinted that abolition of income tax on all incomes arising in the Saorstat would be in the nature of an economic panacea. In saying that the proposal does not commend itself to the Government I think it is only necessary for me to point out that its adoption would involve the Exchequer in an annual loss of well over £4,000,000 in income tax alone. A big loss of super-tax would also be inevitable. Further, we are satisfied that most of the loss would be felt immediately.

The collection of existing arrears would become difficult and much slower. We had evidence of this in the fact that for a month or six weeks after the proposal was first mooted there w practically a stoppage in a certain important part of the country of all payment of income tax.

FOREIGN DIVIDENDS.

An idea has got abroad that because we have 8½ millions or thereabouts in dividends coming into the Saorstat annually the Exchequer benefits to the extent of two million pounds in income tax. The total duty chargeable in respect of foreign dividends would be about two million pounds if all such dividends were assessed at 5s. and no allowances granted.

But most of the income in question is subject to double taxation and consequently is entitled to relief to the extent of, say, 2s. 3d. in the pound on our part. Further, it must be clear to all who will consider the matter that only a portion of the £8,000,000 income which we have under consideration would actually be charged income tax at all.

In a great many cases the dividends come either direct or ultimately to people of low income who pay tax on only a fraction of the sum they receive, or perhaps escape tax altogether by reason of the allowances to which they are entitled. A great many of the dividends come to various charities, which are exempt from income tax altogether.

ONLY £300,000 A YEAR.

A careful review of the situation convinces us that we could not rely on a revenue of as much as £500,000 per annum from tax on the incomes arising outside the Saorstat. It would be dwelling too long on a proposal which perhaps was not meant to be taken literally to deal with the cases in which, if the Cork proposal were adopted, we should lose revenue merely for the benefit of the British Exchequer, or the cases in which the change would only result in increasing the effective salary of public servants, who are protected by the Treaty and by Statute.

I shall leave the abolition proposal, therefore, with the remark that in my view the substantial shifting of the burden of taxation from the richer to the poorer sections of the community which the change would necessarily involve could not be justified, particularly when it is clear that the industrial stimulus aimed at could be achieved by far less drastic measures.

CORPORATION PROFITS.

A good deal has been said about the necessity for abolishing Corporation Profits Tax. While we admit that a case might be made for modifying the scope and rate of the tax, we are satisfied that even as levied as present it does not constitute such a handicap on industry as is frequently alleged.

The abolition would mean a loss of revenue of £250,000, a sum which we believe could at the present juncture be used to better advantage in other forms of relief. Even if we had a surplus which would make it easy for us to drop the tax, I should not be in favour of doing so until I had had the benefit of the various aspects of protection which would enable it later on to fix with certainty on the fiscal policy best suited to its needs.

NEW DUTIES. CLOTHING, BLANKETS, BOTTLES AND FURNITURE.

We think, however, that the number of protective duties which a country like ours can afford to impose is limited, and we think also that any steps in the way of protection taken at present must be looked upon as experimental. Therefore, we must be regarded as shutting the door for some time with our present proposals.

Our main proposition is one which was considered last year, but was not proceeded with. It is for the imposition of an *ad valorem* duty at the rate of 15 per cent. on all personal clothing and wearing apparel.

We also propose a tax of 15 per cent. *ad valorem* on blanketing, blankets and rugs. The yield of these two taxes is estimated at £520,000.

The manufacture of apparel is a type of industry which might well become independent of the assistance of a tariff in the course of a very few years. Many branches of it are already carried on to some extent in the Saorstat. The existing factories are by no means working to their full capacity. In this case the imposition of the duty is expected to mean immediately a considerable increase in employment.

MORE EMPLOYMENT EXPECTED.

There has been, it is true, a good deal of speculative forestalling, but it has not covered anything like the whole range of articles of apparel capable of being made here. Labour for this industry is easily trained, and the plant required is not elaborate. It is expected that expansion will be rapid, and that before the end of the year several thousands of additional people will be employed.

The tax on blankets and rugs will give some assistance to the woollen industry in meeting the difficulties with which it is at present faced. The woollen industry is an old established one and fairly efficient; it would, no doubt, be able to weather the storm without assistance. But the tax proposed will help to prevent its coming out crippled or unduly impoverished.

BEDSTEADS.

We propose that a duty of 33⅓ per cent. *ad valorem* be charged on bedsteads and on wooden furniture. The industry affected is one employing highly skilled labour. It presents problems different from those arising in the other industries we have protected.

Like the apparel industry, it is of a type which could be carried on in the Saorstat without being under any handicap. If employers and workers both rise to their opportunity the prospects of the industry may be completely transformed. The revenue anticipated for the year is £75,000. Little will be paid on the cheaper class of furniture, which has always been made here to a considerable extent.

ALL BOTTLES INCLUDED.

Last year a duty of 33⅓ per cent. *ad valorem* was imposed on black and green bottles. It is proposed now to extend the tax to all empty glass bottles and jars. The change will remove certain difficulties of administration arising from the large number of border line cases. That, however, is a minor matter. Its main effect will be to give Irish bottle makers a field sufficiently large for real growth.

An industry of a too limited type is not in our circumstances worth protection since it is unlikely ever to grow strong enough to dispense with a tariff and face competition unaided. It was never intended merely to give protection for the manufacture of porter bottles and leave the matter there. The idea was to enable the factories to resume the work they had lately been doing, and later to extend the scope of the duty to give them the opportunity of branching into new lines.

The Executive Council is convinced that since the industry is protected at all it should be protected in such a way as to produce definite results within a reasonable time. The extension of the duty is expected to yield revenue to the extent of £20,000.

TOILET SOAPS TO BE DEARER.

Another duty which it is proposed to adjust is that on soap. At present there is a 10 per cent. *ad valorem* duty on all soap. It appears from recently increasing imports that on toilet and shaving soaps, which are the profitable end of the business, less than a 20 per cent tax would not be effective. On the other hand, the Executive Council is satisfied that after a suitable duty on the fancy soaps has been in force for a few years, there will be little need for continuing to tax common soap.

It is proposed to levy on toilet (including shaving) soaps and on soap powders and soap substitutes a special duty of 10 per cent. *ad valorem* additional to the general duty of ten per cent. No increase in revenue will result.

£918,000 EXPECTED.

The proposed new duties, if agreed to by the Dail, will bring in additional revenue to the extent of £615,000. Adding this to the figure already arrived at for distributable surplus, we have a total of £2,465,000 available for reduction of taxation.

INCOME TAX. WHY CORK'S PROPOSAL WAS NOT ADOPTED.

Many suggestions have been put forward in recent months as to the form in which relief should be given. They have all received the degree of consideration which they seemed to deserve. It has been hinted that abolition of income tax on all incomes arising in the Saorstat would be in the nature of an economic panacea. In saying that the proposal does not commend itself to the Government I think it is only necessary for me to point out that its adoption would involve the Exchequer in an annual loss of well over £4,000,000 in income tax alone. A big loss of super-tax would also be inevitable. Further, we are satisfied that most of the loss would be felt immediately.

The collection of existing arrears would become difficult and much slower. We had evidence of this in the fact that for a month or six weeks after the proposal was first mooted there w practically a stoppage in a certain important part of the country of all payment of income tax.

FOREIGN DIVIDENDS.

An idea has got abroad that because we have 8½ millions or thereabouts in dividends coming into the Saorstat annually the Exchequer benefits to the extent of two million pounds in income tax. The total duty chargeable in respect of foreign dividends would be about two million pounds if all such dividends were assessed at 5s. and no allowances granted.

But most of the income in question is subject to double taxation and consequently is entitled to relief to the extent of, say, 2s. 3d. in the pound on our part. Further, it must be clear to all who will consider the matter that only a portion of the £8,000,000 income which we have under consideration would actually be charged income tax at all.

In a great many cases the dividends come either direct or ultimately to people of low income who pay tax on only a fraction of the sum they receive, or perhaps escape tax altogether by reason of the allowances to which they are entitled. A great many of the dividends come to various charities, which are exempt from income tax altogether.

ONLY £300,000 A YEAR.

A careful review of the situation convinces us that we could not rely on a revenue of as much as £500,000 per annum from tax on the incomes arising outside the Saorstat. It would be dwelling too long on a proposal which perhaps was not meant to be taken literally to deal with the cases in which, if the Cork proposal were adopted, we should lose revenue merely for the benefit of the British Exchequer, or the cases in which the change would only result in increasing the effective salary of public servants, who are protected by the Treaty and by Statute.

I shall leave the abolition proposal, therefore, with the remark that in my view the substantial shifting of the burden of taxation from the richer to the poorer sections of the community which the change would necessarily involve could not be justified, particularly when it is clear that the industrial stimulus aimed at could be achieved by far less drastic measures.

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A good deal has been said about the necessity for abolishing Corporation Profits Tax. While we admit that a case might be made for modifying the scope and rate of the tax, we are satisfied that even as levied as present it does not constitute such a handicap on industry as is frequently alleged.

The tariff proposals which we submitted last year were of a more limited character than we should have put forward if we had had sufficient trained staff to carry them out. Further consideration has convinced us that they were of too limited a character to give the country practical results. Examination of the various aspects of protection which would enable it later on to fix with certainty on the fiscal policy best suited to its needs.

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PUBLIC AMUSEMENTS.

GAIETY THEATRE.
To-night at 7.45, Matinee Saturday at 2.30, TOM WALLS and LESLIE HENSON, in conjunction with J. Bannister Howard, present THE LAUGH OF THE CENTURY, TONS OF MONEY.
Next Week:—THE RATHMINES AND RATHGAR MUSICAL SOCIETY, IN THE COMIC OPERA, "TOM JONES."

OLYMPIA THEATRE
(LATE EMPIRE).
TWICE NIGHTLY .... 7 AND 9.
THE LATEST COMEDY MUSICAL REVUE, "CRISPS."
Powerful Cast of Revue Artistes includes Ida Conroy, Dan Rayner, Beswick Twins, 2 Alberts and The Syncopating Harmonics.
COME AND HAVE A GOOD LAUGH.
Box Office 11-4. 'Phone 3208.

ABBEY THEATRE.
TO-NIGHT and FOLLOWING NIGHTS, at 8 p.m. MATINEE SATURDAY, 2.30.
"THE WORKHOUSE WARD," By LADY GREGORY.
"FANNY'S FIRST PLAY," By GEORGE BERNARD SHAW.
Booking at Theatre. 'Phone 3268.

QUEEN'S THEATRE.
TWICE NIGHTLY .... 7.0 and 9.0.
FRANCIS WEYMOUTH Presents the Musical Comedy Revue,
FLICKERS AND FLASHES.
Cast includes—WALTER NIBLO, Lew Hedges, T. B Seymour, Frank Hughes, Haegal and Brenda, Helen Sonnex, Connie Davis, Bobby Pooley, and CARRIE HARDING.
Booking Office Open 11 a.m. 'Phone 3016.

BOHEMIAN PICTURE THEATRE, PHIBSBORO' ROAD
TO-DAY. TO-DAY.
MATHESON LANG IN "WHITE SLIPPERS."
ALSO
ANDY DUNN The Celebrated Tenor. And JACK L. CROSBIE And KATHLEEN J. MARKEY, In Vaudeville of 1925.
BOHEMIAN FULL ORCHESTRA, WITH ORGAN. CONTINUOUS, 4.30 TO 10.30 P.M.

THE CARLTON.
FOR ONE WEEK ONLY.
"THE GAIETY GIRL," Featuring MARY PHILBIN.

PRINCESS, RATHMINES.
TOM MIX
AND HIS WONDER HORSE, "TONY," In MILE A MINUTE ROMEO.

THE SACKVILLE PICTURE HOUSE. NAZIMOVA In "SALOME," By Oscar Wilde.

THE METROPOLE.
THE FILM STUPENDOUS.
"CAPTAIN BLOOD." By RAFAEL SABATINI,
With WARREN KERRIGAN, JEAN PAIGE, AND A HUGE SUPPORTING CAST.
DAILY at 2.0, 4.15, 6.30, and 8.45 p.m.
MONDAY NEXT: PICTURES OF THE CUP FINAL, SHEFFIELD UNITED v. CARDIFF CITY. EXCLUSIVE TO THE METROPOLE.

ZOO CINDERELLA DANCE,
METROPOLE BALLROOM,
THURSDAY, 30th APRIL, 1925.
Under the Patronage of His Excellency the Governor-General, Sir Arthur and Lady Ball, Dr. and Mrs. Preston Ball, Miss Browner, Sir Arthur and Lady Chance, Miss A. Dagg, Miss Hunter, Mr. and Mrs. Charles Jose, the President of the Royal College of Surgeons and Mrs. Maunsell, Sir Frederick and Lady Moore, Mr. and Mrs. C. E. McConnell, Mr. and Mrs. Phillip O'Connell, Mrs. A. Lanigan O'Keeffe, Miss Swanton, Sir Robert and Lady Tate, Sir William and Lady Taylor, Sir Robert and Lady Woods.
TICKETS .... 5/- each.
Can be obtained from any member of the Committee, the Metropole, May's, Stephen's Green; or the Hon. Secretary, Alfred Miller, 123 Stephen's Green.

ADELAIDE ORPHEUS BAND.

GRAND CENTRAL.
LAST WEEK OF KONIGSMARK. KONIGSMARK. KONIGSMARK.
SHOWING AT 3.30, 6.10 and 9.
NEXT WEEK, THE MOON OF ISRAEL.
COMING—HOT WATER.

ROYAL HIBERNIAN ACADEMY.
96th EXHIBITION,
METROPOLITAN SCHOOL OF ART, KILDARE STREET.
OPEN DAILY, 10-6.
ADMISSION .... 1/-.

DUBLIN WORKING GIRLS' DRILLING ASSOCIATION.
TWENTY-FIFTH ANNUAL COMPETITIONS AT THE MANSION HOUSE,
On TO-DAY (THURSDAY), THE 23rd APRIL. AT 8 O'CLOCK.

BELVEDERE COLLEGE UNION.
CINDERELLA DANCE
CLERY'S IMPERIAL BALLROOM,
TO-NIGHT (THURSDAY).
ADELAIDE MELODY BAND.
DANCING 8-11 P.M. TICKETS 5/-.
May be obtained from the Hon. Secretaries, T. J. MELEADY, M. J. SCOTT, 81 Lower Mount street.

Y.W.C.A. ANNUAL SALE
Will (D.V.) be held at 53 UPPER MOUNT STREET, DUBLIN,
On TO-MORROW (FRIDAY), APRIL 24th.
Open from 12 to 6 o'clock. Admission 6d.
The stalls will include eggs, country produce and flowers, cakes, sweets, needlework, linen and household goods.

LAKELANDS FETE,
IVEAGH GARDENS,
JUNE 11th, 12th & 13th.

CLERYS RESTAURANT.
From the most elaborate meal to a simple pot of tea.
EVERY ROOM FULLY LICENSED.
OPEN 9.30 A.M. TO 9.30 P.M.

PUBLIC NOTICES.

NOTICE.

REGISTRATION OF CLUBS (IRELAND) ACT, 1904, AND INTOXICATING LIQUOR (GENERAL) ACT, 1924.

Take notice that I intend to apply to the Circuit Court Judge, sitting at Wexford, on the 13th May, 1925, on behalf of the Committee and Members of the Rosslare Golf Club, situate at Rosslare House, Bearlough, Rosslare, in the County of Wexford, for an original Certificate of Registration for the said club, pursuant to the Registration of Clubs (Ireland) Act, 1904, and Intoxicating Liquor (General) Act, 1924. The object of the said club is to afford to its members the means of social intercourse and rational recreation.

Dated this 22nd day of April, 1925.
JAMES Y. DROUGHT, Hon. Secretary.
J. KENNAN COOPER, Solicitor, Custom House quay, Wexford.
To the Registrar of Clubs for the District of Wexford.

PUBLIC AMUSEMENTS.

THEATRE ROYAL.
6.45 .... TWICE NIGHTLY .... 9.0.
"THE FUTURISTS,"
In a New Mirthful Musical Mixture, entitled WAKE UP.
STAR CAST includes JACK GALLAGHER, HARRY WULSON, BILLY AND DORIS HARLEY.

THE PAVILION,
DUN LAOGHAIRE. 3.30 to 10.15.
FORD STERLING, NOAH BEERY, John Bowers, Mitchell Lewis and Leah Baird, in "THE DESTROYING ANGEL."
Splendidly adapted from the exciting novel by LOUIS JOSEPH VANCE.
At 4.15, 6.40 & 9.5. Comedy, Inkwell, Eve. AND PART I. OF THE MECHANISM OF A MOTOR CAR.
Further instalments of this unique and fascinating Film will be shown during each week-end, Programme extending over the next six weeks.
TELL YOUR MOTORING FRIENDS.

LA SCALA THEATRE.
POSITIVELY LAST THREE DAYS.
ENORMOUS SUCCESS OF THE THIEF OF BAGDAD.
SPECIAL MUSIC. ARTISTIC PROLOGUE.
Showing at 3, 5.30 and 8 o'clock.
THE THIEF OF BAGDAD.

THE GRAFTON.
"FLIRTING WITH LOVE," Featuring COLLEEN MOORE and CONWAY TEARLE.
SHOWING at 2, 4.25, 6.35 and 9 o'clock.
MUSICAL INTERLUDE DAILY at 4 and 8.15 p.m.
SLAVONIC RHAPSODY, by FRIEDEMANN.

LAWN MOWERS,
ALL BEST MAKES.
MAGUIRE & GATCHELL, LTD.,
DAWSON STREET, DUBLIN.

PUBLIC NOTICES.

THE ANNUAL GENERAL MEETING OF THE MEMBERS AND SUPPORTERS OF THE SICK AND INDIGENT ROOMKEEPERS' SOCIETY (INCORPORATED) WILL BE HELD IN THE BOARD ROOM, 2 PALACE STREET, DUBLIN, TO-MORROW (THURSDAY), 23rd INSTANT. AT 4 O'CLOCK P.M.

CHAIRMAN: RIGHT HON. THE LORD MAYOR

SEVERAL OTHER PROMINENT CITIZENS WILL ADDRESS THE MEETING.

SUPPORT "DUBLIN'S OLDEST CHARITY."

RATHMINES Y.M.C.A.,
159-161 RATHMINES ROAD,
TO-NIGHT, AT 8 O'CLOCK.
ANNUAL PUBLIC MEETING
TO RECEIVE THE ANNUAL REPORT.
The following will take part:—Rev. R. Bird, M.A., D.S.O.; Rev. R. K. Hanna, B.A.; Captain Reginald Wallis. Chairman—Lieut.-Col. T. W. Thompson. Solo by Rev. C. R. Milligan, M.A. COLLECTION.

COUNTY GALWAY COMMITTEE OF AGRICULTURE.

POULTRY STATIONS, 1925.

List of Names and Addresses of Station Holders, from whom sittings of eggs of pure-bred fowls can be obtained, will be sent on application to:
THE SECRETARY, County Committee of Agriculture, Courthouse, GALWAY.

COUNTY DUBLIN COUNTY COUNCIL.

UNIVERSITY SCHOLARSHIPS, 1925.

LEAVING CERTIFICATE EXAMINATION.

TO ALL WHOM IT MAY CONCERN.

"Students desirous of competing for University Scholarships PROVIDED BY THE COUNTY DUBLIN COUNTY COUNCIL, AND WHO DO NOT SATISFY THE CONDITIONS OF THE PROGRAMME AS TO PURSUING AN APPROVED COURSE OF STUDY AS PUPILS OF A SECONDARY SCHOOL, may be admitted to the Intermediate Commissioner' Leaving Certificate Examination at the request of the Council for the purpose of competing for these Scholarships. These students will not be eligible for the award of the Secondary Leaving Certificate.

Applications for admission to the Examination should be made on the prescribed form, copies of which may be had on application, and should reach the undersigned not later than 3 p.m. on the 18th day of May, 1925.

By Order,
SEAMUS UA LAOIDHLEIS, An Runaidhe.
County Council Offices, Secretary's Department, 11 Parnell square, Dublin.

DUN LAOGHAIRE URBAN DISTRICT COUNCIL.

NOTICE THAT THE GENERAL URBAN RATES BOOK AND POOR RATE BOOKS ARE NOW OPEN FOR THE INSPECTION OF RATEPAYERS.

COUNTY OF DUBLIN, URBAN DISTRICT OF DUN LAOGHAIRE.

The Local Government (Ireland) Acts, 1898 to 1925; Public Health (Ireland) Acts, 1878 to 1896; Township of Kingstown Act, 1869; Towns Improvement Clauses Act, 1847; Towns Improvement (Ireland) Act, 1854; Kingstown Improvement Act, 1861, Blackrock and Kingstown Drainage and Improvement Acts, 1893 and 1896; Public Libraries Acts, 1855 to 1894; Agricultural and Technical Instruction (Ireland) Acts, 1889 and 1899; Baths and Wash-houses Act, 1846; National Insurance Acts, 1911-18; Housing of Working Classes Acts, 1890-1919; Electric Lighting Acts, 1882-1909; Public Health Amendment Act, 1907; Education (Provision of Meals) (Ireland) Acts, 1914-1917, and other Acts applying to the district.

Notice is hereby given that the Council of the above-named Urban District are about to make General Urban Rates and Poor Rate on the property rateable thereto, situated in the above-named Urban District.

The said Rates being for the ordinary expenditure of the said Urban District and of the County of Dublin, and Rathdown Union, for the service of the year ending the 31st day of March, 1926, chargeable to the said Urban District are at the following Rates in the Pound:—

	s. d.	s. d.
Improvement Rate:		
General Purposes	0 11	
Water Supply	1 0	
		1 11
Rate for Sanitary Purposes:		
General Purposes	4 0	
Technical Instruction	0 1½	
Housing of Working Classes	0 0½	
Provision of Meals Acts, 1914-1917	0 1½	
		4 3½
Road Rate		1 4
Main Drainage Rate — Dun Laoghaire and Blackrock		0 8
Library Rate		0 1½
Dun Laoghaire and Glasthule Sewer Rate		0 2
Total Urban Rates		8 6 in the £

Poor Rate (or raisable as such):	s. d.
County Charges	1 5
Union Charges	2 3
Police Tax	0 8
Malicious Injuries	0 6
Total Poor Rate	4 10 in the £

Total Urban Rates and Poor Rate.. 13 4 in the £

The said Rates will be payable on and after 12th day of May, 1925, and that the Dun Laoghaire Urban Council will meet at their Office, Town Hall, Dun Laoghaire, on Tuesday, 12th day of May, 1925, at 8 o'clock p.m., for the purpose of making above Rates.

The Estimate, the Valuation Lists, and the General Urban Rates Book and Rate Poor Books, are deposited for the inspection of any Ratepayer in the Offices of the Urban District Council, and will be there open for such inspection between the hours of 10 a.m. and 4 p.m., during the 14 days next ensuing the date of this Notice, exclusive of Sundays and Bank Holidays.

J. SHERLOCK VAUGHAN, Town Clerk.
Dated this 22nd day of April, 1925.
Town Hall, Dun Laoghaire.

(FOR ADVERTISEMENT INDEX, SEE PAGE 4).

The Irish Times.

THURSDAY, APRIL 23, 1925.

NEWS SUMMARY.

IRELAND.

Mr. Blythe introduced his Budget into the Dail yesterday.—(Pages 5 and 7.)

Southern Irish loyalists met yesterday in Caxton Hall, London, and passed a resolution asking for the setting up of an English Judicial Tribunal to hear their grievances and make awards on their claims.—(Page 8.)

Mr. C. P. O'Neill, solicitor, was further remanded in the Dublin District Court yesterday on the charge of misappropriating £1,757, the property of the Blackrock Urban District Council.—(Page 9.)

The Northern House of Commons yesterday gave a second reading to a bill which proposes to establish a separate Civil List for Northern Ireland.—(Page 7.)

On the occasion of his coming of age the Marquis of Hamilton was presented with a solid gold loving cup and a silver Celtic chased cigar box in the City Hall, Belfast, yesterday, on behalf of the citizens.—(Page 8.)

GREAT BRITAIN.

Lady Frederick Cavendish, widow of Lord Frederick Cavendish, who was assassinated in the Phoenix Park in May, 1882, died last night, her sister, the Hon. Mrs. Talbot, dying two hours earlier.—(Page 7.)

A Memorial Service for the late Mr. Rochfort Maguire was held in St. Margaret's Church, Westminster, yesterday.—(Page 9.)

ABROAD.

A wireless message from Captain Amundsen from Spitzbergen states that he expects to be able to make a start for the Pole in three weeks if the good weather of the last few days is maintained.—(Page 7.)

The King and Queen visited various places of interest at Genoa yesterday. They will leave for Paris this afternoon.—(Page 6.)

SPORTING.

At the Curragh yesterday L'Orient won the Paddock Plate, Deflation the Maddenstown Plate, Flying Dinah the Irish 1,000 Guineas, Slane Castle and Knocklong Boy dead-heated for the April Stakes, Pearlmore won the Stand Plate and Helen Adair the Apprentices' Plate.—(Page 10.)

At Epsom Greek Bachelor won the City and Suburban Handicap, Mademoiselle M. being second and D'Orsay third.—(Page 10.)

At Pontefract Roidore won the Pontefract Plate.—(Page 10.)

FINANCIAL.

In London the Stock Markets were generally firmer. British Rails were an exception, and continued to fall heavily.—(Page 11.)

In Lombard street loan conditions were easier, and overnight money was in good supply at 4¼-4 per cent.—(Page 11.)

In Dublin National Loan fell ⅛ to 95⅜. Bank of Ireland Stock lost 1½ at 279, and Guinness Shares rose ⅛ to 62⅞.—(Page 11.)

The Free State Budget.

In *Dáil Eireann* yesterday the Minister for Finance unfolded his Budget for the coming year. Let us say at once that Mr. Blythe deserves very hearty congratulations. No Finance Minister ever was able to please everybody, and some of Mr. Blythe's resolutions are open to serious criticism. Nevertheless, on the balance he has done excellently, and, so far as the remission of taxation is concerned, the taxpayer has good cause for joy. If the Minister had seen fit to abolish the egregious Corporation Profits Tax, instead of merely raising the exemption limit from £500 to £1,000, nobody could have grumbled. Income tax has been reduced from five to four shillings in the pound—a fairly certain indication that the British tax will be reduced by sixpence next week. The tax on tea, cocoa, coffee, and chicory has been abolished. The agricultural grant has been doubled, and the tax on sugar, which previously was twopence three-farthings on all supplies from non-Imperial sources, has been reduced to a flat rate of one penny *per* pound—a change which involves the abolition of Imperial Preference on this commodity. Furthermore, the Government has decided to reduce the rate on postcards for internal use from three half-pence to one penny, and has made substantial reductions in the cost of the telephone service to private as well as to commercial subscribers. Mr. Blythe has managed very adroitly to cater for every section of the community, without undue favour to any particular group; and his remissions of taxation, if they were absolute, would result in a very considerable fall in the cost of living.

We regret that Mr. Blythe has succumbed to the temptation to adopt a new series of protective tariffs. Fortunately, he has assured the country that his proposals are purely experimental, and that no fresh duties will be levied without the previous sanction of a general election. Yet the imposts which have been chosen are likely to arouse much adverse comment. In the first place, there will be an *ad valorem* duty of fifteen *per cent.* on all "personal clothing and wearing apparel," whether completely or only partially manufactured. Under this category will be included almost everything that people wear, including hosiery, pocket handkerchiefs and umbrellas; and we can foresee a large increase in the Customs staffs at Kingstown and other Free State ports for the delicate differentiation between articles which are, and are not, liable to duty. Secondly, there will be an impost of ten *per cent.*, in addition to the existing *ad valorem* tax of ten *per cent.*, on fancy soaps, including shaving soap; in other words, the duty on these articles henceforward will be twenty *per cent.* Furniture of all kinds, as well as bedsteads, will be taxed at the *ad valorem* rate of thirty-three and one-third *per cent.*, while blankets and blanketing, including travelling rugs, will be treated as "apparel" and will be liable to a tax of fifteen *per cent.* The only other new tariff applies to bottles. Last year Mr. Blythe imposed an *ad valorem* duty of thirty-three and a third *per cent.* on all black and green bottles imported into the Free State. Now that tax will be levied on all bottles and jars, whatever may be their colour. With these new tariffs Mr. Blythe declares that the "door has been shut" on protection. Nothing in the nature of a general tariff will be entertained, and the Government wisely recognises the danger of challenging retaliation by our best customers.

The new duties are estimated to yield £615,000 *per annum*, while the remissions of taxes will cost the Exchequer £2,454,000. On the present basis of taxation Mr. Blythe reckons that next year ought to produce a net income of £25,980,110, whereas expenditure to be met out of revenue will not exceed £24,012,488. Consequently, there will be a gross surplus of £1,967,622, which, with the necessary deductions for budgetting errors, becomes in round figures £1,850,000. To this sum must be added the £615,000 which the new taxes will bring to the Exchequer. If Mr. Blythe is correct, therefore, he will have a total disposable surplus of £2,465,000, leaving a net balance on the right side of £11,000 when the cost of tax reduction has been met. Of course, the whole Budget still is cast in too generous a mould for a country with the slender resources of the Free State. The Minister declared yesterday that "big and speedy" reductions of expenditure were impossible at the moment, but outgoings must be reduced before remission of taxes can have a really salutary effect on the national economy. Very good work has been done in this direction, more especially in regard to the Army; but the ideal has not yet been attained. Next year Mr. Blythe ought to aim at a *maximum* Budget of £20,000,000. The State's total liability for compensation will not exceed £10,000,000, and, apart from Article V. of the Treaty, which has yet to be interpreted, the Government twelve months hence will know precisely where it stands. The taxpayer, always grateful for small mercies, will appreciate the extent to which Mr. Blythe has relieved his burden this year; but it must be regarded only as a beginning. The real problem of Free State finance remains unsolved.

Railway Economies.

The general slackness of trade is making itself felt upon the traffic receipts of the four groups which now comprise the British railway system. Two of these groups—the Great Western and the London and North-Eastern Companies—are especially affected by the acute depression in the coal industry; and matters have become so serious that these companies find themselves forced to contemplate large reductions in working expenses. Both have issued statements which put the situation very frankly before their staffs. They do not suggest an immediate reduction of wages; for that question is, in a sense, *sub judice*. Four months ago the National Union of Railwaymen presented demands for increased wages which would have involved all the companies in a further expenditure of £30,000,000 a year. The companies replied with a demand for a ten *per cent.* reduction, and the National Board has not yet adjudicated upon the rival claims. The position, however, of the predominantly coal-carrying companies is that, on their present traffic, they cannot pay the present wages to the existing number of men. The Great Western Company, which carried last year 7,500,000 tons of coal less than in 1913, has put two proposals before the workers' sectional councils. The first is the suspension of the guaranteed day and week—in other words, a spreading of work over all the existing staffs by an all-round agreement to work short time. The councils have rejected this proposal, and now the company is thrown back upon the disagreeable alternative of the reduction of staffs, which will take effect "forthwith." It proposes, where staffs are redundant, to discharge those men who have the shortest service, beginning with casual and temporary workers. Men may be transferred to places where vacancies occur, and will be paid at the rates applicable to the posts in which they are employed. The London and North-Eastern Railway has decided to institute similar economies. It announced yesterday that "the decrease in business, particularly in the shipments of coal, has become so serious that it may no longer be possible to find employment for all the men who become spare." No doubt, the railwaymen's unions will denounce the companies' action as mere tactics in view of the issue which has been submitted to the National Wages Board; but the moral of the traffic returns cannot be disputed. We fear that, unless there is an early and substantial revival of trade in Ireland, a like crisis soon must confront the Free State's amalgamated railway system. Since it came into existence the weekly traffic returns for all the lines have been exceedingly discouraging. If dividends are to be paid, it seems that expenses must be reduced drastically; and here, as in England, railway labour may be forced to choose between smaller wages and a considerable loss of employment.

Boer and Briton.

Office is a good teacher. The agitator and the destructive critic are sobered more effectively by being put in power than by being persecuted. These truths are demonstrated in the career of General Hertzog. In an interview recently published in an Australian newspaper, the Premier of the South African Union declared that he has not "the slightest intention of recommending secession," and that he was "in favour of the British connection being maintained." The Nationalists of South Africa, he said, did not regard secession as a matter of practical politics. Thus does the agitator in office repudiate the doctrine which he championed in Opposition. General Hertzog might arouse the slumbering racial animosity, might make large demands and threaten drastic courses, while he was but the leader of a party to which no responsibility could be brought home; but, once he was vested with the governance of South Africa, he realised that the welfare of the country required the abandonment of his subversive policy. He saw that South Africa could not resist the rapidly growing native menace, or preserve its independence from foreign invasion, save by the firm union of its white population, and that the unity would be rendered impossible once the British connection was repudiated. In its present position, as a member of the British Commonwealth, the Union is a true and free nation. Separation from the Commonwealth would destroy the very basis of the Union's national existence and would turn its territories into a battle-ground on which Boer and Briton would strive one against the other, with the native tribes menacing both. General Hertzog has learned from office that to fan the flames of ignorant, thoughtless racial passion is a very different thing from building a nation and preserving liberty.

Chemical Warfare.

Just ten years ago the Great War entered on its most horrible phase. The Lusitania was sunk, and at Ypres the first use was made of the new and horrible weapon of poison gas. Some days before the first gas attack the Allies received information that it was being prepared, but the story was not believed. When first the poisonous vapour was sent rolling down upon the French and British trenches panic broke out, and the advancing Germans marched into uncontested territory. There was no piercing of the Allies' front, however, and new defences were formed along a stronger line. In a surprisingly short time the Allies equipped their troops with gas masks, and the German hope of snatching victory by surprise was frustrated. Soon, too, the Allies had their own poison gases, and the "chemical war" began in earnest. The gas shell was to come into use later, but the supreme horror—the poison gas bomb dropped from aircraft—was to be reserved for the laboratories after the Great War, in preparation for the next. When the Germans initiated chemical warfare ten years ago they opened a chapter in human history which can end only in the abolition of war itself or in the destruction of civilisation. To-day men of science have consummated what was begun at Ypres, and have given to the Powers weapons so deadly that a war between two great neighbours, such as England and France, would be like a duel in which the combatants, before the signal to fire, were placed with pistols touching each other's hearts. Men are beginning dimly to perceive that no longer can the peoples live in haughty isolation. That way lies the end of all things.

THE KING'S CRUISE.

PLACES OF INTEREST AT GENOA.

GENOA, *Wednesday.*

King George and Queen Mary, accompanied by the Consul-General, this afternoon motored out to the famous cemetery at St. Aglieno, and then went up to Fort Righi, to admire the panorama of the town. They also visited the Palace of San Giorgio. Their Majesties were received everywhere with marks of deep respect. They expect to leave for Paris at two o'clock to-morrow afternoon.—(Reuter.)

HISTORIC STATUES

ERECTED AT BALLSBRIDGE.

The two beautiful statues of King George IV., which for over a century adorned the interior of Leinster House, Kildare street, have been removed, and re-erected inside the main entrance to the Royal Dublin Society's premises at Ballsbridge.

These works of art have a historic interest for the citizens of Dublin. When King George IV. visited Ireland, in August, 1821, he went to Leinster House, where a *fête champêtre* and *déjeûner* were given in his honour on the lawn. A public subscription was raised in connection with the visit, and a portion of the fund was ear-marked for a statue.

Belmes (a Dublin sculptor) offered to execute it gratis, if the marble was provided. This was done, but the statue was never finished by the sculptor: it remained in his London studio for a period of twenty-four years, until his affairs were being administered in Bankruptcy.

The Royal Dublin Society obtained it in 1845, had it completed by Mr. Panormo, and erected in Leinster House. The statue, which is of an exceptionally fine quality of statuary marble, stands on a block of Dalkey granite, two feet six inches in height, and bears the inscription in raised bronze letters: "Georgius IV. MDCCCXXI."

The smaller statue, which stands ten feet six inches in height, is the work of the late Thomas Kirk, R.H.A., and was the gift of the merchants of Dublin engaged in the linen trade, to commemorate His Majesty's visit to their Guild Hall on the 23rd of August, 1821. The responsible work of re-erecting has been safely carried out by the staff of the Mount Jerome Monumental Works.

OBITUARY.

MR. P. W. CORRIGAN.

Mr. P. W. Corrigan, late Alderman of the Dublin Corporation, died at his residence, Lower Camden street, yesterday morning, after a short illness, at the advanced age of seventy-three years. Mr. Corrigan had been representative of Fitzwilliam Ward, first as Councillor and afterwards as Alderman, in the Corporation for over twenty years. He took a very active part in civic affairs, and was Chairman for some years of the Richmond Lunatic Asylum and representative of the Corporation on the Irish Lights Board.

In politics, also, Alderman Corrigan figured very prominently, particularly at the beginning of the present century, when Dublin was so divided on the question of the presentation of an address of welcome to Queen Victoria on the occasion of her visit to Dublin. The late Alderman was one of the strongest advocates of the address. He was a very successful business man, and had built up a flourishing undertaking business. In addition he was a director of the Metropole Cinema and Restaurant, and had been associated with the Hibernian Fire and Assurance Company since its inception. Alderman Corrigan was the father of Mr. Michael A. Corrigan, Chief State Solicitor, and Mr. William P. Corrigan, solicitor, and, in addition to these, he is survived by a large family of sons and daughters.

DR. T. J. DALY.

The death has taken place, in his sixty-eighth year, at his residence, Earl street, Mullingar, of Dr. T. J. Daly, one of the most popular and esteemed medical men in the district. For over thirty years he was Medical Officer of Multyfarnham Dispensary District, after which he was transferred to Mullingar upon the resignation of Dr. J. Dillon Kelly. He retired about seven years ago from this position, and had since carried on a private practice in Mullingar. He was an ardent supporter of both hunting and racing.

THE REV. DANIEL BRESNAHAN.

The Rev. Daniel Bresnahan, Roman Catholic curate of Banogue, Co. Limerick, died yesterday, after a long illness, at St. John's Hospital, Limerick.

TO-DAY'S ENGAGEMENTS.

Gaiety Theatre—"Tons of Money," 7.45 p.m.
Theatre Royal—"Wake Up," 6.45 and 9 p.m.
Queen's Theatre—"Flickers and Flashes," 7 and 9.
Olympia Theatre—"Crisps," 7 and 9 p.m.
Abbey Theatre—"The Workhouse Ward" and "Fanny's First Play," 8 p.m.
Metropole Cinema—"Captain Blood," 2, 4.15, 6.30, and 8.45 p.m.
La Scala Theatre—"The Thief of Bagdad," 3, 5.30, and 8 p.m.
Grand Central—"Konigsmark," 3.30, 6.10, and 9 p.m.
Grafton Cinema—"Flirting with Love," 2, 4.25, 6.35, and 9 p.m.
Carlton Cinema—"The Gaiety Girl."
Princess, Rathmines—"Mile a Minute Romeo."
The Pavilion, Dun Laoghaire—"The Destroying Angel," 4.15, 6.40, and 9.5 p.m.
Bohemian Picture Theatre—"White Slippers," 4.30 to 10.30 p.m.
The Sackville Picture House—"Salome."
Royal Hibernian Academy—96th Exhibition, Metropolitan School of Art, Kildare street, 10-6 p.m.
Terenure College Past Pupils' Union—Dinner at Jury's, 7 p.m.
Dail Eireann, 3 p.m.
Dublin Model Engineers' Exhibition, Engineers' Hall.
Girls' Drill Association, Mansion House, 8 p.m.
Carmelite Colleges Past Pupils' Dinner, Jury's Hotel, 7 p.m.
St. George's Day Dinner—Shelbourne Hotel, 6.30.
Sick and Indigent Roomkeepers' Society, 2 Palace street, 4 p.m.
British Empire Shakespeare Society, Molesworth Hall, 8 p.m.
Abbey street Methodist Church—Flora Fête, 3.30.
Central Criminal Court, 11 a.m.

COURT AND PERSONAL.

At the annual ambulance competitions organised by the Order of St. John of Jerusalem in England the Queen will present the prizes to the successful competitors. The date of the competitions will not be announced until after the return of Her Majesty. The Royal programme of engagements is filling up rapidly. On Tuesday, May 5th, the King and Queen will attend the performance of "No No, Nanette," at the Palace Theatre, London, which is being arranged by Mrs. Frank Braham in aid of the British and Foreign Sailors' Society. On Monday, May 11th, Their Majesties will be present at the matinée at the Adelphi Theatre, when nearly all the celebrities in the dramatic world will appear in the performance of "My Lady's Dress," and the proceeds will be devoted to King George's Fund for Actors.

* * *

Princess Mary left Chesterfield House yesterday for Brocklesby Hall, Lincolnshire. To-day the Princess will open the Queen Mary Hostel for Fishermen at Grimsby, and to-morrow will visit the Royal Air Force Hospital and the Cadet College at Cranwell, where she will be received by Commodore A. E. Barton, Miss Cruickshank (matron) and the chief officers of the Royal Air Force Nursing Service.

* * *

The French Government has conferred the Grand Croix de la Reconnaissance Française on Alice Princess of Monaco, who recently received from the Italian Government the gold medal of the Red Cross. The Princess, who spends several months every year in England, was indefatigable during the war in looking after Frenchwomen resident in London whose husbands and sons had been called to the Colours. The municipal authorities of Ferté-Bernard are organising a banquet in honour of the Princess, who is at the Château du Haut Buisson, but will shortly visit London.

* * *

The Spanish Ambassador left London hurriedly on Monday for Spain to visit his mother, Madame del Val, who is seriously indisposed. The Marchioness of Anglesey, who is in residence at Plas Newydd, has contracted measles and has been obliged to cancel all her engagements. The Earl of Ypres continues to make satisfactory progress and his recovery seems to be assured. Sir John Lynn-Thomas, who sustained a fractured knee-cap in a motor accident in America, has returned to England, but is still suffering from the injury.

* * *

The Earl of Derby returned to Derby House, London, yesterday. The Duke and Duchess of Marlborough have returned to London and were among the guests at Mrs. Benjamin Guinness's dance at 12 Carlton House terrace. The Marquis and Marchioness of Ailesbury are entertaining a large house party at Savernake Forest this week for the celebrations in connection with the coming of age of their only son, the Earl of Cardigan, who attained his majority on January 26th.

* * *

Lady Carlton, the Earl and Countess Fitzwilliam's eldest daughter, has taken Colonel Moore Brabazon's house at Sandwich Bay for a few months. Lady Mahon, who has been fishing at Adare for the past fortnight, has joined Sir Bryan Mahon at Mullaboden for the Curragh races. Captain and Lady Dorothie Moore, who were the guests last week of Colonel and Mrs. Richard Charteris at Cahir, are staying in Kildare for the Curragh races.

* * *

Lord and Lady Ashburton are on their way back from the United States and are expected to reach Southampton on Friday. Mr. Reginald and Lady Margaret Loder have returned from their East African tour and are in residence at Maidwell Hall, Northampton. Lord and Lady Jessel returned from Biarritz on Tuesday. Among the latest arrivals in London are the Earl and Countess of Carnarvon, Earl and Countess Cadogan, the Earl of Wemyss and March, Lord and Lady Leigh, Viscount and Viscountess Inchcape, the Earl and Countess of Carlisle, Sir Charles and Lady Crewe and Colonel Sir John Hewat.

* * *

The wedding of Captain the Honble. H. B. O'Brien, M.C., and Lady Helen Baillie Hamilton will take place to-day at the Guards' Chapel, Wellington Barracks, London, at 2.15.

* * *

Mr. Wm. Doolin, F.R.C.S., has returned to 2 Fitzwilliam square.

Switzers are now disposing of a Bankrupt's Stock of Superior Quality Knitting Silks at one-third below current prices. Plain Art Silk, all colours, 4 oz. hank 1s. 11½d. (was 2s. 11d.). Crêpe Art Silk, all colours, 4 oz. hank 2s. 6d. (was 3s. 11d.).

New Millinery. Graceful Models. Floral, osprey and embroidered crêpe-de-chine effects. Feather-weight Bankoks and Fur Felts for Sports wear; new colours.—W Holmes, Dublin, Ltd., 69, 70, 71 Sth. Gt. George's st.

Miss Barry will be at 25 St. Stephen's Green until Wednesday next.

Madame Renée (now 51A Dawson street) has received special delivery for the Races of Two-piece Suits in Satin, Repp, Kasha, etc.; also many charming Hats.

At the Crock of Gold—Well-tailored Costumes in exclusive hand-woven materials. Hats, Scarves, Sports Skirts, Linen Frocks with coloured borders. All at extremely moderate prices. Inspection cordially invited.

New two-piece in black Ottoman over scarlet georgette and Ottoman underdress at Slyne's, Ltd., 71 Grafton street.

PASSENGERS ON ROYAL MAIL STEAMERS.

Arrivals.—Miss Frances Joly, Miss Jessie Joly, Mrs. Joly, H. W. Ede, A. H. Huet, Miss L. Dessett, H. B. Hipwell, T. H. Spurgeon, Miss M. Clark, Alice M. Dunlop, Miss Annie M. B. Lennon, Father Jones, Professor Byrne, D.D.; Dr. Thomas, Mrs. Arthur Stirling.

Departures.—Miss Eleanor Watt, Miss Judy Guinness, Miss Paddy Guinness, Miss Isobel Tyndall, Mrs. Edward Fitzgerald, Edward Fitzgerald, Dr. Annie Brereton, Miss Brereton, David Thompson, Miss Adams, Mrs. E. F. Kelly, Miss M. O'Donnell, Mrs. A. L. Pascoe, H. C. Patterson (R.A.F), J. W Verner, Miss M. Verner, Captain and Mrs. Dudgeon, Miss Cayzer, Mrs. Kelly, Miss Eileen Davies, Miss Madeline M. Kirwan, Misses N. and E. MacGorry, Robert Semple, Dr. J. W. Bigger.

Other Arrivals and Departures will be found in "Dublin and the Provinces."

For Punchestown—New Millinery, Coats and Gowns showing this week at McBirney's.

Carpets Shaken by Millar and Beatty, Ltd., in their own Carpet Cleaning Works.

The Mansfield Sisters—Great display of Punchestown Fashions now on. Charming Millinery, Gowns, Furs and Race Coats. All at moderate prices.—28 Wicklow street.

Costumes, Coats and Tunic Suits in new materials for smart Spring wear. Moderate prices.—Mumford, 18 Suffolk street, Dublin.

Gibson and Co., Ladies' Tailors, Specialists in designing and cutting. All models made on the premises. Inspection invited.—141 Lr. Baggot st.

Mourning Orders receive prompt attention. 'Phone 4905.—Davis and Co., 45 Grafton street.

Davis and Co. have just received a choice collection of Two-piece Garments in Kasha and Rep Cloth materials, newest colourings. Prices strictly moderate.—45 Grafton street.

WEATHER FORECAST.

General Inference.—The main depression near Iceland has become a little less deep, but a secondary depression, now moving north-eastward, near the Hebrides, has developed considerably, and will probably be followed by other disturbances. Winds will be mainly southerly to south-westerly, strong to a gale at times locally, and the weather will be generally cloudy or dull, with rain at times.

Ireland.—Wind mainly between south and south-west, fresh to strong, a gale locally; cloudy or dull; rain at times; visibility moderate to good; moderate temperature.

All Irish Seaboards.—Wind mainly between south and south-west, fresh to strong, a gale locally; cloudy or dull; rain at times; visibility moderate to good; sea rough.

Dixon and Hempenstall, Barometers and Forecasters, 12 Suffolk street, Dublin.—(Advt)

BAROMETER.

Dublin—Wednesday (5 p.m.) 29.85

SUN (NEW TIME).

To-day.... Rises .. 6. 9 Sets 8.39
To-morrow.. " .. 6. 7 " 8.41
Lighting-up Time 9.39

HIGH WATER.

DUBLIN.

To-day.... Morning 12.37 Afternoon 12.58
To-morrow.. " .. 1. 0 " 1.15

LONDON LETTER.

THE BRITISH BUDGET.

59 FLEET STREET, LONDON,
WEDNESDAY NIGHT.

The gathering of Ministers for the Cabinet Meeting in Downing street this morning was watched by a small crowd, and the almost radiant appearance of Mr. Churchill made a marked impression upon the gathering. He wore a light grey hat and a gay necktie, was smoking a big cigar, and altogether looked so festive that he almost suggested something considerable off the income tax. All the Ministers, in fact, looked quite happy, but this appearance of good spirits may have been due to the bright sunshine, and not to any hopes that Mr. Churchill will be able to reduce the income tax.

I understand that Mr. Churchill's scheme for the Budget, as outlined to the Cabinet, was considered satisfactory, as well as interesting. Mr. Churchill does not intend to frame his Budget for 1925 alone, but to cover some years in advance with a view to bringing back the national finances to the position which they held before the war, allowing, of course, for the abnormal changes in conditions generally. The Government is pledged to a reduction of taxation, since it retards trade development, and it probably will be found that Mr. Churchill has not been unmindful of the pledge. The Chancellor has met with some unexpected difficulties in the preparation of his proposals, but he has taken the advice of experts in every department of finance, and is said to be confident that his Budget will meet with approval.

Irish Loyalists.

The meeting of the Southern Irish Loyalists at Caxton Hall this afternoon was a most enthusiastic gathering, and a number of remarkably good speeches were delivered. Sir John Ross, who happened to be present, was prevailed upon to address the gathering, and his remarks were received with great enthusiasm. The promoters of the meeting were greatly pleased with the success attending their efforts; for the attendance was very much larger than they had anticipated, and the galleries of the hall had to be brought into use.

St. George's Day.

It will be a notable St. George's Day to-morrow, though the feast is not likely to be generally observed by English people. It happens to be the anniversary of the glorious fight at Zeebrugge, which stirred the country to its inmost soul seven years ago, and the King of the Belgians is to unveil the fine memorial erected on the scene of the fight to the achievement of the British Navy. The monument stands gaunt and high above land and sea, being a tall column surmounted by a figure of St. George with sword unsheathed. On three sides of the monument are the names of the ships taking part in the action, and one of them, the Iphegenia, still lies embedded in the mud of the Bruges Canal. The new Vindictive would have been present to-morrow, but she draws too much water for the port of Zeebrugge.

The Ulster Pavilion.

Mr. W. D. Scott, the Permanent Secretary of the Northern Ireland Ministry of Commerce, gave a number of illuminating details to a number of journalists this afternoon concerning the Ulster Pavilion which will be re-opened at the Empire Exhibition this summer. The Pavilion has been doubled in size, and will contain a number of exhibits not shown last year. The main criticism then was that the Pavilion did not display adequately the products of the province, and, in order to meet this criticism, business men have come to the aid of the Ministry of Commerce and have organised an exhibition more fully representative of the possibilities of Ulster than was the case last year. The Ulster Pavilion, built, as it was, of Northern Ireland material, needed but little renovation for its re-opening.

Irish Linen.

The Irish linen industry is responsible for a display representative of all sections of the industry, from spinner to finisher, and virtually every important manufacturing firm will be represented. Ornamental linens in great variety will be shown in the form of bedspreads, pillow cases, sheets, and all linens generally used in housekeeping. A damask loom will be in operation, and this is likely to prove a great attraction to visitors; for it will weave napkins which will be sold to those looking on. No effort will be spared to make the linen exhibit one of the great features of the exhibition, and it has been determined that the exhibit shall be the finest ever assembled.

Northern Exhibits.

The great model of Belfast Harbour, which played such a prominent part in last year's Exhibition, will again be on view near the entrance to the Pavilion, but it is to be greatly improved. Agricultural produce will be well represented, and there is to be a scenic display, organised by a Government department, with a comprehensive show of the products of the leading creameries in Northern Ireland, as well as those of the baconcurers and egg-producers. Part of the creamery exhibit will take the form of a model of an Irish farmstead, modelled in pure butter. Pottery will have a prominent place this year, more particularly the products of the Belleek industry. Art is to have a good place, and in the central hall of the Pavilion specimens of the fine sculptural work of Miss Acheson and Miss Prager, which was greatly admired last year, will be on view again with some fine pictures and stained glass windows. Altogether, the Ulster Pavilion promises to maintain the reputation of Ireland in an extremely satisfactory manner.

The Cup Final.

Great preparations have been made at Wembley for the Cup-tie invasion on Saturday, and the playing pitch has been brought to a degree of excellence said to be unsurpassed in the country. Arrangements for the feeding of nearly one hundred thousand people have been made at twenty refreshment rooms and buffets, with six hundred waitresses in attendance, where luncheons will be served at noon and dinners provided after the game. The gates are to be opened at noon, and it is expected that the Stadium will be filled within two and a half hours. Four hundred stewards have been appointed by the Football Association to keep order and direct the crowd, and they will be reinforced by five hundred Stadium officials and four hundred policemen. In case of need, one hundred ambulance men will be in attendance.

The Royal Academy.

I hear that Sir William Orpen's chief contribution to the Royal Academy this year will be a portrait of Lord Dewar, while he is also sending portraits of the Marquis of Bath, Lord Churchill and Mr. Ian Malcolm. Sir John Lavery will have a full-length life-size portrait of Steve Donoghue in the jockeys' room at Ascot, with the interest divided between the portrait and the artistic possibilities of an interesting interior. Steve Donoghue is wearing the King's racing colours of purple and scarlet. Mr. Frank Salisbury has painted portraits of Sir John Martin Harvey as Richard III. in Coronation robes, and Sir Douglas Dawson the State Chamberlain. Rumour says that the coming Academy will prove to be of exceptional interest, since it contains an unusually large number of fine paintings.

The Jew is by nature not a money-lender, but a money-giver.—Rabbi Israel Mattuck.

Thinking to-day is the most unpopular form of amusement.—Sir Joseph Cook.

NDON LETTER.

E BRITISH BUDGET.

59 FLEET STREET, LONDON,
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meeting of the Southern Irish ts at Caxton Hall this afternoon most enthusiastic gathering, and a of remarkably good speeches were d. Sir John Ross, who happened present, was prevailed upon to the gathering, and his remarks ceived with great enthusiasm. The ers of the meeting were greatly with the success attending their for the attendance was very much han they had anticipated, and the s of the hall had to be brought into

ge's Day.

ll be a notable St. George's Day ow, though the feast is not likely to rally observed by English people. pens to be the anniversary of the fight at Zeebrugge, which stirred ntry to its inmost soul seven years d the King of the Belgians is to the fine memorial erected on the f the fight to the achievement of itish Navy. The monument stands nd high above land and sea, being column surmounted by a figure of orge with sword unsheathed. On des of the monument are the names hips taking part in the action, and them, the Iphegenia, still lies d in the mud of the Bruges Canal. Vindictive would have been premorrow, but she draws too much or the port of Zeebrugge.

ter Pavilion.

V. D. Scott, the Permanent Secrethe Northern Ireland Ministry of ce, gave a number of illuminating to a number of journalists this n concerning the Ulster Pavilion ll be re-opened at the Empire Exthis summer. The Pavilion has been in size, and will contain a number bits not shown last year. The iticism then was that the Pavilion display adequately the products of rince, and, in order to meet this n, business men have come to the ne Ministry of Commerce and have d an exhibition more fully repree of the possibilities of Ulster s the case last year. The Ulster n, built, as it was, of Northern material, needed but little renovaits re-opening.

nen.

Irish linen industry is responsible splay representative of all sections industry, from spinner to finisher, rtually every important manufacfirm will be represented. Ornalinens in great variety will be in the form of bedspreads, pillow eets, and all linens generally used ekeeping. A damask loom will be ation, and this is likely to prove a ttraction to visitors; for it will apkins which will be sold to those on. No effort will be spared to he linen exhibit one of the great of the exhibition, and it has been ned that the exhibit shall be the er assembled.

n Exhibits.

great model of Belfast Harbour, played such a prominent part in r's Exhibition, will again be on ar the entrance to the Pavilion, s to be greatly improved. Agriproduce will be well represented, ere is to be a scenic display, d by a Government department, omprehensive show of the products leading creameries in Northern as well as those of the baconand egg-producers. Part of the y exhibit will take the form of a f an Irish farmstead, modelled in tter. Pottery will have a prominent his year, more particularly the s of the Belleek industry. Art is to good place, and in the central hall Pavilion specimens of the fine al work of Miss Acheson and Miss which was greatly admired last ll be on view again with some fine and stained glass windows. ner, the Ulster Pavilion promises tain the reputation of Ireland in emely satisfactory manner.

p Final.

preparations have been made at y for the Cup-tie invasion on y, and the playing pitch has been to a degree of excellence said to rpassed in the country. Arrangefor the feeding of nearly one thousand people have been made ty refreshment rooms and buffets, undred waitresses in attendance, uncheons will be served at noon ners provided after the game. The e to be opened at noon, and it is that the Stadium will be filled two and a half hours. Four stewards have been appointed by tball Association to keep order and he crowd, and they will be reinoy five hundred Stadium officials r hundred policemen. In case of e hundred ambulance men will be dance.

yal Academy.

r that Sir William Orpen's chief tion to the Royal Academy this ll be a portrait of Lord Dewar, e is also sending portraits of the of Bath, Lord Churchill and Mr. lcolm. Sir John Lavery will have ength life-size portrait of Steve in the jockeys' room at Ascot, e interest divided between the and the artistic possibilities of esting interior. Steve Donoghue is the King's racing colours of purple rlet. Mr. Frank Salisbury has portraits of Sir John Martin as Richard III. in Coronation nd Sir Douglas Dawson the State rlain. Rumour says that the Academy will prove to be of exl interest, since it contains an ly large number of fine paintings.

w is by nature not a money-lender, oney-giver.—Rabbi Israel Mattuck. ng to-day is the most unpopular form ement.—Sir Joseph Cook.

MR. BLYTHE TAKES 1/- OFF THE INCOME TAX.

DUTIES ABOLISHED ON TEA, COCOA, AND COFFEE; 1½D. OFF SUGAR.

NEW RELIEF FOR FARMERS.

TAXES ON CLOTHING, FURNITURE, BEDSTEADS AND FANCY SOAPS

SUGAR BEET FACTORY PLANS.

NEW TAXES.

Ad Valorem.		Estimated to Yield. £
15 %	on personal clothing and wearing apparel	520,000
15 %	on blanketing, blankets, and rugs	(included above)
33⅓%	on bedsteads and wooden furniture	75,000
33⅓%	on all empty glass bottles and jars	20,000
10 %	on toilet and shaving soaps, soap powders and substitutes, in addition to the 10% already charged on all soaps	Nil
	Total yield	615,000

TAX REDUCTIONS.

	Estimated Cost. £
INCOME TAX—Reduced from **5/-** *to* **4/-** *in the* **£**	1,000,000
AGRICULTURAL GRANT—Doubled (equal to **8d.** *in the* **£** *off farmers' income tax)*	600,000
CORPORATION TAX—Allowance increased from **£500** *to* **£1,000**	15,000
TEA—Duty abolished	450,000
RAW COCOA, COFFEE & CHICORY—Duty abolished	39,000
SUGAR—Duty reduced to **1d.** *per lb. from* **2⅓d.** *(Imperial preference abolished)*	1,100,000
POSTCARDS—Postage to be **1d.** *instead of* **1½d.**	14,000
TELEPHONES—Reduction of **£1** *for lines to business houses, and of* **£2 10/-** *to private houses*	36,000

Local fees to be reduced from **1½d.** *to* **1¼d.** *and from* **3d.** *to* **2d.**

THE tax alterations proposed by Mr. Blythe in his Budget statement yesterday in the Dail are set out above. The Free State Minister for Finance spoke for an hour and a quarter, and there was warm applause—in which the visitors in the gallery joined—when he concluded the reading of his statement, which was favourably received in most quarters.

The Agricultural Grant has been doubled for the relief of rates on agricultural land. The cost in round figures will be £600,000, but the Government regard the steps being taken as essentially as much a relief in taxation as if they took, say, eightpence more on the income tax at a similar cost. This relief is intended to apply to farmers who live solely by husbandry.

SUGAR TAX REDUCTION AT ONCE?

At the end of his speech Mr. Blythe announced that the Government had entered into an arrangement with a Belgian company formed by M. Lippens for the establishment of a beet sugar factory in the Free State, and to pay a subsidy by way of remission of Excise duty or by the payment of a direct subsidy for ten years, commencing in 1926, of an average of 23/- per cwt. of manufactured sugar. The price to be paid to farmers for beet has also been fixed.

Representatives of Dublin sugar merchants approached Mr. Blythe last night, and urged him to bring the reduction in the sugar tax into operation at once, instead of on May 6th. They pointed out to him that, as a reduction had been anticipated, there were virtually no stocks to clear, and that a fortnight's delay would simply mean the suspension of business for that period.

The Minister promised to consider the matter, and to announce his decision to-day. It is possible that cheaper sugar will be available this afternoon.

TEA TO BE 4d. PER LB. CHEAPER.

The abolishing of the tax on tea will mean a reduction in price to householders of at least fourpence a pound. Hitherto the tax in the Free State on Indian, Ceylon and Empire-grown teas amounted to 4 1-6d. per pound; on Java, Sumatra and China teas it was 5d.

In England and Northern Ireland the tax on Empire-grown teas was 3½d. and on all other teas 4d. per pound.

The drop in the tax on sugar to 1d. will reduce the cost of this article to the consumer by 1½d. to 1¾d. per pound, and, in addition, it should mean cheaper jams and sweets.

[The full text of Mr. Blythe's Budget speech will be found on Page 5.]

HOW THE SURPLUS WAS DIVIDED.

EXPENDITURE & REVENUE AT A GLANCE.

The following figures are those on which Mr. Blythe's Budget is based, and show how he is disposing of his surplus:—

ESTIMATED EXPENDITURE.	
Central Fund	£3,890,527
Supply	26,238,453
	£30,128,980
Deduct abnormal items, suitable for meeting out of Loan	6,116,492
	£24,012,488
ESTIMATE OF INCOME TAX ON PRESENT BASIS OF TAXATION.	
Tax Revenue	£22,554,000
Non-tax Revenue	4,686,110
	£27,240,110
Deduct British Share of Compensation	1,260,000
Net Income on present basis	£25,980,110
DISPOSABLE SURPLUS.	
Net Income on present basis	£25,980,110
Expenditure to be met out of Revenue	24,012,488
Surplus	£1,967,622
Deduct margin for error in Estimate	117,622
Corrected Surplus	£1,850,000
Add Yield of New Duties	615,000
Total Disposable Surplus	£2,465,000
DISPOSAL OF SURPLUS.	
Reduction of Income Tax, less Special Collection of Arrears	£200,000
Doubling of Agricultural Grant	600,000
Relief on Corporation Tax	15,000
Abolition of Duty on Tea	450,000
Abolition of Duty on Cocoa and Coffee	39,000
Reduction of Sugar Duty	1,100,000
Post Office Reductions (Postcards and Telephones)	50,000
Cost of Reliefs	£2,454,000
Disposable Surplus	£2,465,000
Cost of Reliefs	2,454,000
Surplus on Budget	£11,000

POINTS FROM MR. BLYTHE'S SPEECH

The yield of tax revenue during 1924-5 was £23,203,500. The yield estimated at the beginning of the year was £22,543,000. The excess of £660,000 is more than accounted for by the fact that the income tax collection exceeded the estimate to the extent of £910,000, and the spirit duty, which fell short of the estimate by about £540,000.

The duties imposed on boots, candles, bottles and soap gave a revenue of £245,000, as compared with a loss of about £279,000, consequent on the reduction of the tea duty.

The Customs duty on motor cars and motor cycles produced £293,000, against an estimate of £240,000, and in actual income in the previous year of £256,000.

The yield from sugar and sugar confectionery was £2,149,000, being £49,000 in excess of the estimate.

The Customs duty on tobacco produced about £40,000 less than was anticipated.

Motor vehicles duties yielded £458,000, which is £108,000 more than the estimate.

The delivery fee on parcels produced revenue at the rate of £47,000 per annum, and reduced the number of incoming parcels from 54,000 to 39,000 per week.

The Customs entry duty brought in revenue at the rate of £40,000 a year.

The gross amount of the awards in respect of pre-truce property claims will total about £7,660,000. The British contribution, it is estimated, will be £3,560,000.

Compensation for post-truce damage to property and for personal injuries of all periods, mainly post-truce, is £6,168,000.

A conservative estimate, therefore, of the cost of the civil war would be thirty to thirty-five million pounds.

No appreciable diminution of the cost of pensions can be expected for a great number of years. The charge, consequently, must be regarded as fully recurrent, and, as such, ought to be met out of revenue.

The Executive Council, however, are satisfied that Army expenditure would already have sunk to the neighbourhood of £2,000,000 per annum but for the fact that, although fighting has ceased for a considerable time, arms have not been surrendered.

In industry and commerce rock-bottom has been reached and improved conditions are to be anticipated.

It seems not extravagant to expect for the future better weather and better agricultural conditions than have obtained for the past couple of years, with a consequent improvement in revenue returns.

The Government will try every means to secure the utmost possible limitation of expenditure, but it will not cut off services regardless of consequences, and it cannot pledge itself not to undertake from time to time new activities which may be urgently necessary and overdue.

Economies in the public service can only be accomplished by detailed restriction and adjustment, and by gradual simplification of machinery.

Last year certain Customs duties were imposed with a view of giving the country an experiment in protection. Having regard to the short time that has elapsed and the forestalling that took place in certain cases the results have been satisfactory.

The boot tax brought in revenue to the extent of £225,000 and stimulated the production to a remarkable degree. The number of persons employed increased 80 per cent., while as a result of full time being worked wages increased 100 per cent. At least one new factory has been started and others are to be started. The prices of Irish-made boots have not been increased, and in a few cases have been slightly decreased.

The duty on sugar confectionery has been of great assistance to the industry. The number of persons employed in the industry increased by about 26 per cent.

The prices of Irish jams have gone down, while the prices of imported jams have gone up. In addition, there is evidence that the reputation of certain Irish jams has improved.

The effect of the duty on soap and candles cannot yet be judged, in consequence of the forestalling that took place. Generally speaking, there has been no increase in the price as a result of the tax. Candles have become slightly dearer, but the cost has gone up in Great Britain and Northern Ireland to the same extent as in the Saorstat.

After the present Budget this Government will not break any further fresh ground in the matter of protective tariffs before the General Election. We may alter the rate or adjust the scope of a particular duty, and we may, if we think necessary for revenue purposes, propose to the Dail Customs duties on manufactured goods of a luxury or semi-luxury type, but we will not propose fresh duties of a protective character on manufactured goods of common and necessary use.

The prosperity of the Saorstat must for a long time depend upon its export of agricultural produce. A protectionist duty, particularly from the point at which it begins to be successful and ceases to yield substantial revenue, must as a rule operate to increase the cost of living. A definite increase in the cost of living must act as a handicap on agriculture.

The Government believes that agriculture must be our first care, but it also believes that we cannot postpone the need for endeavouring to promote industrial activity within our borders.

Our main proposition is for the imposition of ad valorem duty at the rate of 15 per cent. on all personal clothing and wearing apparel.

We also propose a tax of 15 per cent. ad valorem on blanketing, blankets and rugs. The yield of these two taxes is estimated at £520,000. In this case the imposition of the duty is expected to mean immediately a considerable increase in employment.

We propose that a duty of 33⅓ per cent. ad valorem be charged on bedsteads and on wooden furniture. If employers and workers both rise to their opportunity, the prospects of the industry may be completely transformed. The revenue anticipated for the year is £75,000.

Last year a duty of 33⅓ per cent. ad valorem was imposed on black and green bottles. It is proposed now to extend the tax to all empty glass bottles and jars. It was never intended merely to give protection for the manufacture of porter bottles and leave the matter there. The idea was to enable the factories to resume the work they had lately been doing, and later to extend the scope of the duty to give them the opportunity of branching into new lines.

It is proposed to levy on toilet (including shaving) soaps and on soap powders and soap substitutes a special duty of 10 per cent. ad valorem additional to the general duty of ten per cent. No increase in revenue will result.

The abolition of the corporation profits tax would mean a loss of revenue of £250,000, a sum which we believe could at the present juncture be used to better advantage in other forms of relief.

We intend to reduce the income tax from 5s. to 4s. This reduction in an ordinary full year would cost £1,000,000, or slightly less. We are satisfied that the deduction proposed will facilitate and expedite the collection of old arrears to such an extent that the revenue from income tax will not fall below the estimate given in the White Paper by more than £200,000.

Our proposal for the relief of the farmer, whose industry is the most important factor in our economic life, is that the agricultural grant should be doubled. The cost in round figures will be £600,000. Although a payment out of the Exchequer will be involved, and, technically, fresh expenditure will be incurred, we regard the step we are taking as being essentially as much a relief of taxation as if we took, say, 8d. more off the income tax at a similar cost. We propose to take steps similar to those prescribed in the Local Government (Rates on Agricultural Land) Act, 1924, to enable appropriate reductions to be made in the demand notes.

The only other remission of direct taxation which we propose is an increase of the allowance for the corporation profits tax purposes from £500 to £1,000. The cost will be about £15,000.

We propose to abolish the duty on tea. The cost will be £450,000 per annum.

We propose also to abolish the duties on raw cocoa and coffee and chicory at a cost of £39,800.

Our principal proposal, however, is in connection with the sugar duty. We propose, in the first place, to drop Imperial preference in sugar. If we had given no preference last year our revenue from the sugar duty would have been £75,000 in excess of the realised figure. We intend to reduce the duty on sugar from a full rate of 2⅓d. per pound, with a preference rate of one-sixth less, to a flat rate of 1d. per pound. The cost will be £1,100,000.

The remissions of Customs duties proposed will take effect from the 6th May, leaving a period of fourteen days during which traders may clear stocks on hand. This is considered ample.

It is proposed to lower the rate for inland postcards from 1½d. to 1d.

It is proposed to make the following reductions in telephones—Rentals for first lines to business houses will be lowered from £7 10s. to £6 10s. and auxiliary lines from £6 10s. to £5 10s. Rental for lines to private residences will be lowered from £7 10s. to £5. The local fees for calls will be reduced from 1½d. and 3d. to 1¼d. and 2d., respectively. The present discount of 5 per cent. on calls in excess of 2,000 a year will be discontinued. The total cost of the Post Office concessions will be about £50,000, though it is expected that after a year with increased traffic most of the lost revenue will be recovered.

A clause will be inserted giving effect for a further period of three years to the arrangement relieving British charities from Saorstat tax. The British will reciprocate by relieving our charities.

Following the example of British legislation last year, profits arising from agricultural shows will be exempted from income tax.

Since the imposition of the entertainment tax duty has not been paid in respect of events promoted by the Gaelic Athletic Association, though under the law they clearly were not exempt, we propose that statutory authority be extended to the exemption that has been hitherto tacitly but illegally given.

DATES NEW DUTIES COME INTO FORCE.

Glass Bottles	**April 24.**
Soap	**April 24.**
Wearing Apparel	**April 25.**
Furniture	**April 24.**
Blankets	**April 24.**

The remission of Customs duties will take effect on May 6th.

OPINIONS ON THE BUDGET.

"WHY DELAY SUGAR REDUCTION."

EFFECT OF THE NEW DUTIES.

SKILLED MEN NEEDED IN FURNITURE TRADE.

Representatives of the *Irish Times* yesterday afternoon endeavoured to ascertain the views of people interested in the various businesses in the city affected by the new tariffs or the remission of taxation outlined in the Budget.

Satisfaction was expressed generally, particularly in regard to the reduction on sugar and the abolition of the tea duty, in which the remission far exceeded general expectations.

REBATE FOR FARMERS.

TARIFFS WANTED FOR AGRICULTURE.

HOPE FOR SUCCESS OF SUGAR BEET FACTORY.

"Generally speaking," said Mr. R. Wilson, T.D., Chairman of the Irish Farmers' Party, "the Budget is favourable to farmers. The increase of the grant towards the relief of local rates is a fact that is much appreciated; but it does not place farmers in the same position as their friends in the North, or farmers in England.

"As a matter of fact, English farmers, in respect of rating on agricultural land, pay only 25 per cent., while, with this reduction, farmers in Ireland will pay 58 per cent. Still a differentiation was made in dealing with farmers' income tax; but it will only affect large farmers.

"While having in mind the fact that the larger the holding the more difficult it is to make it profitable, it was assumed by farmers that they would have been put into the same position as they were previous to 1915. At that time farmers paid income tax as occupiers under Schedule B on one-third of their valuation, but the British Finance Act altered their assessment to their full valuation. That remains in operation to-day, though times for farmers are as bad as before the war.

"The farmers are protesting against tariffs, but since the Government is determined to have them, they feel that farmers should be treated in the same way as those engaged in other industries, and that they should have their produce protected.

"With regard to the beet sugar industry," Mr. Wilson said, "farmers look upon this experiment with a great deal of satisfaction, as the matter is one of great importance, and could not, as the Minister explained, be started with private capital, the Farmers' Party hoped that farmers in the area selected for the factory would work the experiment thoroughly, and let their neighbours see that the industry is one that should be developed. On the whole, the Budget is a good one."

TAX ON DOGS INCREASED.

The tax on dogs will in future be 5/-. Last year the rate was 4/- licence duty and 6d. for the registry of the licence.

SUGAR AND COCOA.

WHY NOT AT ONCE?

DELAY THAT WILL HOLD UP BUSINESS.

Mr. Hammond, Manager of Messrs. Williams, Woods and Co., referring to the remission of the duty on cocoa, etc., said that these were all to the good, and would be welcomed by people like his firm.

It was difficult to say how exactly matters would stand until the English Chancellor of the Exchequer had made his statement.

Traders generally had expected the remission in the sugar duty, and had made their arrangements. They could not understand why the reduction was not brought into operation at once. The delay of a fortnight simply meant that no business would be done.

In the case of his own firm it would have the effect of stopping business almost completely. Business had been slack for some weeks past, and in anticipation of the reduction, such orders as came in were marked, "Not until after the Budget." Now these orders cannot be executed, and the business might as well be closed down for the next fortnight.

HOME-MADE CHOCOLATES.

The Manager of the Savoy Chocolate Company said that with the reduction of the sugar duty from 2⅓d. to 1d. per lb. flat rate, and the duty on raw cocoa abolished without interfering with the present tariff on imported confectionery, there would certainly be a very great advantage to the home manufactures. It should put them in a position to employ much more labour during the coming year.

THE TEA TAX.

Mr. Charles Bewley, of the Oriental Café, thought it was a great pity to have done away completely with the tax on tea. That tax was very easily collected—it was what he would call a money tax, and was paid by everybody without any trouble.

Personally he would have preferred a greater reduction in income tax. Even 4s. in the £1 was far too high.

CLOTHING AND BLANKETS.

TAILORS WILL BENEFIT.

A WOMAN'S VIEW—WILL MAKE LIVING DEARER.

"If the 15 per cent. *ad valorem* duty on personal clothing includes all classes of underwear, as well as external clothing—blouses, fur coats, gloves, hats, etc.—instead of being a protective duty it will be a revenue duty.

The ad valorem duty of 15 per cent. applies to every article of wearing apparel, except boots, even to umbrellas and pocket handkerchiefs. Accessories not made wholly or mainly of textile materials—bone and metal buttons and feathers, for instance—will be admitted free when imported separately from the clothing. The tax will not apply to clothes used on the stage or to articles of a surgical or medical character. Partially manufactured clothes brought to the Free State for further manufacture will also be admitted duty free.

It will mean dearer living, and will be no advantage to the industries of the Free State," said a lady who has spent many years in helping home industries.

"There are no skin or stuff gloves manufactured in the country, neither are there fur coats (which might reasonably be considered a luxury), silk blouses, children's clothing (except knitted garments for quite little children). In fact, 80 per cent. of what is contained in drapers' shops is imported, so that this tax, instead of being protective, will be a revenue tax, meaning, of course, dearer living in the Free State.

The tax on boots, she added, did not do what was expected—on the contrary, it took £300,000 out of the pockets of the people, because certain grades of boots were not manufactured in this country.

The tax on blankets would, of course, greatly benefit Irish manufacturers.

TAILORING TRADE REVIVAL.

The head of one of the leading city tailoring establishments thought that the 15 per cent. tariff was ample to protect the middle and higher grade merchant tailoring establishments in Dublin against the competition of

(Continued on Page 8, Column 1.)

A NORTHERN CIVIL LIST.

MERITORIOUS SERVICE TO BE REWARDED.

THE COUNTY COURTS' ADMINISTRATION.

From Our Correspondent.

BELFAST, Wednesday.

The establishment of a Civil List in Northern Ireland was the main object of the Civil Pensions Bill, the second reading of which as moved in the Northern House of Commons to-day by Mr. J. Milne Barbour, Minister of Commerce.

Mr. Barbour said that the bill would enable pensions and gratuities to be granted for meritorious public service to people who, through illness or old age, were in want. While such people were not debarred from being placed on the Imperial Civil List, the amount available from British funds was so small that the probability of residents of Northern Ireland getting anything from these funds was very remote. Under the bill gratuities on pensions may be granted on account of meritorious public services rendered by a public servant, for whom no provision for a pension has been made, and to persons who contributed to the cause of science, literature, the fine arts, or social work and progress in Northern Ireland. A pension or gratuity can be granted only to a person who is seventy years of age, or to his widow, children, or dependents. In the first case, pensions or gratuities will not exceed £100, and in the second £200. The total amount must not exceed £500 a year.

Sir Robert Lynn, Colonel Woods, and Dr. Morrison approved of the bill. Mr. T. W. M'Mullan (Unionist) thought that the provisions of the bill were too meagre.

Mr. Kyle (Labour), while approving of the principle of the bill, thought that its present wording savoured of class legislation. He would like to see assurances for all classes of the community, that no one would die in starvation.

Mr. T. R. Lavery (Unionist) also considered the terms in the bill too small.

Sir James Craig said that he was glad that the bill had met with general approval. They were purposely starting in a modest way. The Government did not feel justified in increasing the amounts in the bill at present; but the list of pensions could be reviewed from year to year, and the Finance Minister would be open to receive suggestions from outside sources.

The second reading was passed.

OTHER MEASURES.

Mr. Barbour also moved the second reading of the Administrative Provisions Bill, which deals solely with points of technical difficulty that had arisen in departmental administration. It will involve no additional expense. The second reading was passed without discussion.

The same Minister moved the second reading of the County Officers and Courts Bill, which provides for the establishment of a general County Court service in Northern Ireland, instead of separate administration in each county.

Mr. Rowley Elliott (Tyrone and Fermanagh) said that he would like to see in the bill something definite in regard to the salary for Clerks of the Crown and Peace. The salary was very small; but they had certain emoluments, which were three times the salary.

Sir Robert Lynn approved of the proposed reform, but complained that no indication was given regarding its cost to the taxpayer.

Mr. Cooper (Tyrone and Fermanagh) asked the Government not to take the Committee stage of the bill until the salaries were fully investigated.

The second reading was passed, and the House adjourned until to-morrow.

BOUNDARY COMMISSION.

SITTINGS AT ENNISKILLEN.

The following report was issued by the Secretary of the Irish Boundary Commission last evening:—"The Irish Boundary Commission resumed its sittings this afternoon at Enniskillen, and heard witnesses in support of a claim put forward by a committee of Nationalist inhabitants of County Fermanagh, for the inclusion of the county in the Irish Free State. Our Enniskillen Correspondent says that Archdeacon Tierney, P.P., was the first witness, and he was followed by Edward Fitzpatrick, on behalf of unbought tenants, and Peter O'Neill, on behalf of some Nationalist ex-Service men. The sitting at Enniskillen will last about two weeks.

LAWN TENNIS SUSPENSIONS.

A STORM OF PROTEST.

The action of the Lawn Tennis Association in suspending Mr. L. M. Jacob and Dr. A. H. Fyzee, two of India's Davis Cup team, has evoked a storm of protest from the Indian Press. "Unwarranted," "unjust" and "stupid conservatism," are some of the terms used, and it is claimed that it would have been more courteous for the Lawn Tennis Association to communicate officially with the Indian Association before taking action.

The latter body will meet at Lahore to-day to consider the position.

BERNHARDT'S HOME TO BE AUCTIONEED.

IRISH TIMES FOREIGN SERVICE.
From Our Own Correspondent.
PARIS, Wednesday.

The late Sarah Bernhardt's home on the Boulevard Pereire will be sold by auction on Saturday, as the great actress's relatives are unable or unwilling to take over the contents, and the French Government has thus far declined to purchase them for the National Museum.

Madame Sarah Bernhardt's son, Maurice, announces that he intends to purchase the bed on which his mother died, and one of the French theatrical organisations will endeavour to purchase her favourite chair and desk.

Members of the English and American colonies in Paris have expressed their intention of attending the auction, to pick up keepsakes and souvenirs.

1924 IMPORTS INTO FREE STATE.

WEARING APPAREL.

	£
Outer Garments:	
Overcoats, Mackintoshes (rubber and other proofings)	126,804
(other descriptions)	312,709
Men's and Boys' (excluding overcoats)	
Of wool	702,102
Other descriptions	73,119
Women's and girls'	
Costumes and the like	1,022,093
Blouses and the like	119,337
Other outer garments	158,225
Under Garments (not hosiery):	
Shirts, collars and cuffs	345,693
Corsets, stays, etc.	76,295
Other undergarments	324,575
Haberdashery and Millinery	38,717
Braces, Suspenders, etc.	15,488
Gloves:	
Leather	65,065
Other kinds	32,151
Hats, Bonnets, Caps:	
Of straw	101,493
Of felt	192,022
Other descriptions	293,088
Hosiery:	
Stockings and hose	
Of cotton	100,467
Of wool	344,105
Of other materials	94,911
Underwear	
Of cotton	97,335
Of wool	151,178
Of other materials	10,551
Fancy hosiery	
Of wool	169,338
Neckties, Cravats, etc	43,372
Secondhand Clothing	51,089
Other Apparel	77,099
BOTTLES (not hitherto dutiable)	60,448
BEDSTEADS	89,657
WOODEN FURNITURE:	
New	345,712
Secondhand	63,465
BLANKETS	181,713

LATE NEWS.

BRITISH BUDGET.

FINAL DECISION NEXT MONDAY.

The weekly meeting of the Cabinet was held yesterday morning, but Mr. Churchill's Budget proposals were not under consideration, states *The Times*. The meeting was mainly occupied with routine business and the bills which are to be brought before Parliament when work is resumed next week. The curiosity of Ministers about the intentions of Mr. Churchill will not be satisfied until next Monday morning, when a special meeting of the Cabinet is to be held. Last year the final decision about the time at which the McKenna duties should come to an end was not taken until a meeting of the Cabinet on the morning of Budget day.

A very different state of affairs prevails to-day from that when Lord Randolph Churchill was Chancellor of the Exchequer. He was able to lay the main features of the Budget which he prepared, but never introduced, before Lord Salisbury and his colleagues in the Cabinet early in December. Having persuaded the Cabinet to adopt the outline, he said to Sir Algernon West, according to Mr. Churchill's life of his father: "There are the materials of our Budget. They are unpolished gems; put the facets on them as well as you can, but do not speak to me on the subject again until the end of the financial year." But in those days expenditure was estimated at £82,000,000, and the main proposal of the Budget was to reduce the income tax from 8d. to 5d. in the pound.

LADY FREDERICK CAVENDISH DEAD.

A LINK WITH GLADSTONIAN PERIOD.

The Times announces that Lady Frederick Cavendish died last night at her residence, the Glebe House, Penshurst, Tonbridge, at the age of eighty-four. She was the widow of Lord Frederick Cavendish, who was murdered more than forty years ago in Phœnix Park, Dublin, a few hours after he had been sworn in as Chief Secretary for Ireland. Her death thus severs a link with the Gladstonian epoch in Victorian politics and with that generation of Gladstones, Glynns, Lytteltons and Cavendishes.

Miss Lyttelton was appointed a Maid of Honour to Queen Victoria, whom she attended until her marriage in June, 1864, to Lord Frederick Cavendish, younger brother of the then Lord Hartington, afterwards the eighth Duke of Devonshire. Lord Frederick was a most capable and high-minded man. In the Gladstone Government of 1880 he was appointed Financial Secretary to the Treasury, and while there he framed a plan of finance for a new scheme of Land Purchase. This led directly to his appointment in May, 1882, as Chief Secretary for Ireland, in succession to Mr. W. E. Forster, but he had hardly been sworn in when he was assassinated while walking homewards through Phœnix Park, together with Mr. Burke, the Under-Secretary.

Never has political murder found a more innocent victim than Lord Frederick. Mr. Gladstone knew what he was saying when, in speaking of him in the House of Commons, he used the words: "One of the very noblest hearts in England has ceased to beat"; and Lady Frederick was fully worthy of being the wife of such a man.

SOUTHERN IRISH LOYALISTS.

JUDICIAL INQUIRY DEMANDED.

Southern Irish loyalists met at Caxton Hall, Westminster, yesterday to consider the present position of the Irish loyalists. An official report of the speeches was issued last night.

In this it was stated that Viscount Ashbrook, who presided over the meeting, explained that it was called together to direct attention to the present position of the Irish loyalists through the failure of the Irish Free State to keep faith with them, the failure of the British Government to keep faith with them and to carry out their pledges as guarantors of their liability to see them paid their just compensation claims; also to call on the present Government, many of whom were responsible for negotiating and signing the Anglo-Irish Treaty, to fulfil their pledges, and to enlist the sympathies of the public.

The Irish Free State, by every possible trick, connived at and supported by successive British Governments, had evaded payment on an equitable basis of the claims for compensation, and there had been what might truthfully be described a conspiracy of silence to prevent the English people from knowing the truth.

THE GRIEVANCES.

Viscount Ashbrook stated the loyalists' grievances, one of which was that, of a large sum voted by Parliament to pay Irish loyalists, £900,000 was taken to pay Irish gunmen, of which sum this Government had recently paid £60,000, without any authority of Parliament to do so. Other grievances were concerned with claims for income tax for lands that had been seized, reduced, and inadequate amounts awarded, for rebuilding destroyed mansions and other buildings, non-consideration of claims for personal injuries, or inadequate payment in some cases, and non-consideration of consequential damages.

Relying, therefore, on the pledges given by the British signatories to the Anglo-Irish Treaty, and by Mr. Baldwin and three hundred Conservative members, the loyalists called on the Conservative Government, with its majority of two hundred, to fulfil those pledges, and demanded that their claims should be heard before an English judicial tribunal, the awards to be paid in cash or securities at par value. Viscount Ashbrook then proposed a resolution to that effect, and made an appeal to the public for a fighting fund to carry on their work.

Mr. Somerville, M.P., seconding the resolution, described the history of the events from 1921 as a history of blackmail on the one side and weak yielding on the other, and said it would be almost better to let the Republic be established and let the matter be clear and open. Then they should know what they had to face. It was for England, he said, to place first the plighted word of her Ministers, to ensure the security of the Empire by not allowing Germans and Bolshevists to take possession of strategic points on the Irish coasts. That was a matter, above all, for the Conservative Party, that stood for the union of the Empire. "We are Unionists still," he concluded, "and the time will come, perhaps not in our time, when Ireland will come back into that Empire as a whole." (Applause.)

SIR JOHN ROSS.

Sir John Ross, the last Lord Chancellor of Ireland, supporting the resolution, paid a tribute to the kindness and generosity of the English people as individuals towards Irish loyalists in this country, but he asked what had the Government done? To-day Irish loyalists were told to go to the Free State. The lambs might as well be sent to the wolves for compensation. "I am not blaming Free State Ministers," continued Sir John, "because some of them have shown far more courage than the English showed, but they are there, and we have no tribunal to go before."

England was bound to set up a tribunal for the purpose, a tribunal of honest men, and when the amount of the claim was paid she could then go to the Free State. (Applause.)

The resolution was carried.

UNATTENDED MOTOR CARS.

PRECAUTIONS AGAINST THEFT.

The Deputy Commissioner of Police directs the attention of motor vehicle owners to the necessity of ensuring that cars "parked" outside private residences cannot be started by motor thieves. He suggests that this might be done by the removal of some essential part of the machinery, or by the use of some device which would effectively lock the starting apparatus of the car. This is particularly necessary in suburban areas, adds the Deputy Commissioner.

A DREADFUL CRIME RECALLED.

DEATH OF LADY FREDERICK CAVENDISH.

HER SISTER ALSO DEAD.

Lady Frederick Cavendish died last night, shortly after 10 o'clock, at Penshurst, Tonbridge, and her sister, the Hon. Mrs. Talbot, of Falconhurst, Edenbridge, died at 8.15. Both were daughters of the late Lord Lyttelton of Hagley, Stourbridge, and nieces of Mrs. Gladstone. Mrs. Talbot was the widow of the late Right Hon. J. Gilbert Talbot.

Lady Frederick Cavendish was the widow of that Lord Frederick Cavendish, Chief Secretary for Ireland, who, with the Under Secretary, Mr. Burke, was assassinated in the Phœnix Park on the evening of Saturday, May 6, 1882.

Lord Frederick arrived in Dublin on the morning of that day to be present at the State entry of the Viceroy, Earl Spencer. The new Chief Secretary and the Under Secretary were to have dined that night with the Viceroy. His Excellency left the Castle at about 6 o'clock, and, with an *aide-de-camp*, rode unnoticed to the Viceregal Lodge. Soon afterwards Lord Frederick Cavendish, desiring exercise after the duties of the day, set out on foot for the Viceregal Lodge.

Mr. Burke began the journey later, and on reaching the Park gates he hired a car. He overtook Lord Frederick Cavendish, and they walked together until they came within a few yards of the Phœnix Monument. There, in sight of the windows of the Lodge, they were attacked and done to death by men armed with long knives. The assassins mounted a car that stood at hand and drove away.

Some boys on bicycles had passed Lord Frederick and Mr. Burke a moment before the attack. A few minutes later they returned, to find both lying dead and showing many wounds. In coming back to the spot where the two bodies were found, they had passed an outside car, on which four men were driving rapidly away.

Mr. Gladstone, then Prime Minister, with Mrs. Gladstone, was dining at the Austrian Embassy in London on that night, and there the dreadful views was broken to him. The dinner party was broken up immediately, and consternation reigned. The Cabinet was called on Sunday, and sat from three o'clock in the afternoon till six o'clock in the evening. The Queen (Victoria) in the *Court Circular* expressed the "deep grief" with which she had received "the horrible news," and on the Monday the Prince and Princess of Wales (afterwards King Edward and Queen Alexandra) and Mrs. Gladstone, in deep mourning, called on Lady Frederick Cavendish, and the Queen sent her a letter of condolence.

The Irish Nationalist Party on the Sunday issued a manifesto to the Irish people, signed by Mr. Parnell, Mr. Dillon and Mr. Davitt, in which the crime was described as "another blow at our hopes which cannot be exaggerated in its disastrous consequences." It added:—"We feel that no act has ever been perpetrated in our country during the exciting struggles for social and political rights of the past fifty years that has so stained the name of hospitable Ireland as this cowardly and unprovoked assassination of a friendly stranger, and that until the murderers of Lord Frederick Cavendish and Mr. Burke are brought to justice that stain will sully our country's name." The murderers were brought to justice.

Mr. Gladstone, who moved the adjournment of the House on the succeeding Monday, spoke "amid a death-like stillness." "I believe," he said, "that this occasion . . . is unparalleled in our history—unparalleled, as I fully believe, in the horror which it has caused in the whole people of the United Kingdom."

POTEEN CONCEALED IN CHILD'S CLOTHING.

DONEGAL CASES.

Penalties varying from £8 fines to one and two months' imprisonment were imposed at Carndonagh and Malin District Courts (Co. Donegal), on Tuesday, in connection with a series of poteen offences.

Civic Guards, in one case, gave evidence of seeing two persons proceed to a spot in a field, and, of following them, to find a jar, containing two gallons of poteen covered over with some weeds. Still "on the track" the Guards entered a house, and there found a child lying in bed. The child was removed at their instructions, and immediately a bottle of poteen, which, apparently, had been concealed in the child's clothing, fell on the floor.

John McGonigal, of Figart, who was charged in connection with the case, was sentenced to a month and a day, and Daniel and Neill Doherty, of Cragnaborna, who were found on Easter Monday morning making poteen, were sentenced to two months' hard labour.

When Charles Devlin, of Tullagh, and his mother were charged, the Guards said that the son told them that a bottle containing poteen, which was found in the house, was there since his father's death. A solicitor stated that the bottle probably was brought by some of the people at the wake to incite them into saying prayers.

This case was dismissed.

QUESTIONS IN DAIL.

SHANNON SCHEME FINANCE.

The Minister for Finance in the Dail yesterday, in reply to a question by Mr. J. J. Cole, said that the method of financing the Shannon scheme was still under consideration. Naturally, it was not a scheme for which money would be found by increasing taxation.

Mr. Johnson asked the Minister for Finance whether he had completed consideration of the scheme for a radio broadcasting station submitted by the Minister for Posts and Telegraphs.

The Minister said that the proposals were under consideration, but he could not say definitely when a decision was likely to be reached. It was only recently that it had become possible to examine the proposals on their merits, apart from legal considerations. A few weeks ago it was found that the legal difficulty that had been suggested had no reality.

The Minister for Posts and Telegraphs, in reply to Mr. Johnson, said that, assuming that there was no difficulty in getting early possession of a suitable site, it was estimated that a radio broadcasting station could be put into operation in about six months after authority to erect it had been given.

LICENSED TRADE FEARS.

Mr. William Duffy, Loughrea, speaking at a meeting of representatives of the licensed trade in Mountbellew, said that their interests were never threatened so seriously as at present. They could expect little from the present Government, which had passed two coercion Acts dealing with the trade and had now set up a Commission. He urged organisation and preparation for the General Election.

Mr. Hackett, Organiser, Dublin, said that it appeared as if fifty per cent. of the licensed houses would disappear, and they would have to fight for compensation.

TO-DAY'S INDEX

LEADING ARTICLES:	Page.
The Free State Budget	6
Railway Economies	6
Boer and Briton	6
Chemical Warfare	6
GENERAL:	
A Dreadful Crime Recalled	7
A Northern Civil List	7
Broadcasting Programmes	9
British Budget	7
Charge Against a Solicitor	9
Dail Approves Proposals	5
Dublin, Belfast and the Provinces	8
Forward Move	8
How the Surplus was Divided	7
Legal Custody	8
Mr. Blythe Takes 1/- off Income Tax	7
Opinions on the Budget	7
The Marquis of Hamilton	8
LETTERS TO THE EDITOR:	
The Huguenots in Ireland	6
Broadcasting in the Free State	6
The Trout's Enemies	6
Butter and Eggs	6
Sub-letting of Houses	6
The Liffey Scheme and Weir Dams	6
FINANCIAL NEWS	11
MARKET REPORTS	3
SPORTING NEWS	10-8-11

OPINIONS ON THE BUDGET.

(Continued from Page 7, Column 4.)

ready-made clothing imported from Great Britain, provided that the manufacturers here organised properly and improved their methods of production."

He pointed out that Dublin was practically the only city in the British Isles where there was anything like an extensive trade in the sale of ready-made suits for men. Dublin's attitude was largely reflected throughout the Free State. The falling off in the home manufacture, he declared, was largely due to the bad business methods of the old-fashioned Dublin tailor.

With proper organisation and modern methods, there was nothing to prevent the Dublin maker from turning out a made to measure suit at, say, six guineas, the price that was being paid for ready-made suits.

BEDSTEADS AND FURNITURE.

EXEMPTIONS URGED.

METAL BEDSTEADS AND BENTWOOD CHAIRS.

Senator O'Dea, head of the firm of Messrs. O'Dea and Co., wholesale bedding manufacturers, thought that the 33⅓ per cent. *ad valorem* duty on furniture was only reasonable and fair. The furniture-making trade generally is in a very bad way here—frankly, the position is not healthy and the trade has been dying since 1920.

Within the next few years he believed they would greatly improve their position. Some of the finest furniture in the Three Kingdoms used to be made in Dublin, and there was no reason why that state of affairs should not exist again.

While raising no objection to the tariff generally, Senator O'Dea, however, strongly advocated the exemption from its operation of Austrian bentwood chairs and metal bedsteads.

The bentwood chairs are imported in great numbers. These chairs are made exclusively in Czecho-Slovakia, and in no other country in the world can they be produced. They cannot be made in the Free State, and any substitute would possibly cost three times the price. These chairs are the luxury of the poor in the city, and it would be a great hardship to put the tax on them.

With regard to metal bedsteads, the volume of trade in these goods coming into the Free State is between £150,000 and £200,000. These metal bedsteads are not produced in this country except by one firm in County Wexford, who cannot produce more than ten per cent. of the supply, and the freight from Wexford to places like Sligo, Mayo, etc., would be half the cost of an ordinary low-priced metal bed. The cheapest metal bed sold to the poor working man would be from 20s. to 30s., while the cheapest substitute would be wooden bedsteads costing from 50s. to 60s.

Metal bedsteads, he thought, should be exempted until there is some means of producing them in the country in sufficient supplies to meet the demand.

FACTORIES TO RE-OPEN.

Mr. D. L. Alesbury, General Manager to Messrs. Alesbury Brothers, Ltd., who was interviewed yesterday at Navan, said that the tariff would give a tremendous fillip to the home trade.

Many of the factories which had been closed down for some years would immediately re-open. He thought that, owing to the increased production of the factories, the result, so far as selling cost to the public was concerned, would be a reduction of prices.

He ventured to say so much because of the fact that the workers in the trade had agreed not to take any advantage of the circumstances that might arise from the imposition of a tariff on imported furniture.

Mr. Alesbury said that he took it that the term wooden furniture included upholstered furniture, all of which is founded on frames of wood. It was an important point, because the greater proportion of employment was given by upholstered furniture.

SHORTAGE OF SKILLED MEN.

A member of another large furniture manufacturing firm said that the new duty was undoubtedly sufficient to encourage the opening up of new factories.

For the moment the trouble was a shortage of skilled workers, particularly upholsterers.

As the result of the Budget his firm would immediately extend their premises, and other firms would follow suit, because the trade was unprepared to meet the demand for good middle-class and high-class furniture.

Many key workers would have to be brought into the country. Apprentices completing their indentures had too often to emigrate owing to the slackness in the furniture trade, and the trade had been disorganised for want of key men. Now they must be induced to come back. Fully-trained polishers would be badly wanted.

He did not think that the furniture trade of the Free State was sufficiently large to induce outside manufacturers to establish branch factories in the Free State. It was a great chance for the home manufacturer of furniture to revive the Irish trade, and re-establish the European reputation which Irish manufactured furniture once enjoyed.

SECOND-HAND TRADE.

Inquiries as to how the second-hand furniture trade would be affected went to show a feeling of unconcern as to the best class of goods.

"They are not made here now," said a member of one firm. "This new duty is a revenue-raising effort, not a business proposition. How many piano factories had been started in the Saorstat since the piano tariff was put on?

"On the other side they have machines which turn out 25,000 drawer-slides in a day. That is the sort of machinery that would have to be imported."

FUNERAL OF MR. J. M. M'DOWELL.

The remains of Mr. J. M. McDowell, solicitor, which arrived by the mail boat at Kingstown yesterday morning were accompanied by Mrs. M. McDowell, Mr. Dermot McDowell and the Misses McDowell. Mr. Joseph Devlin, M.P., and Mr. John D. Nugent also travelled by the mail boat. The remains were met at the landing stage by a few personal friends, and Mr. J. M. Devitt, Chairman of the Kingstown Council, and Mr. J. P. McCabe, Chairman of the Blackrock Council, and was brought thence to Haddington road Church, where Requiem Mass was celebrated at nine o'clock. The church was crowded with mourners and both branches of the legal profession were largely represented.

The chief mourners were:—Messrs. Dermot, Jack, Paddy and Tony (sons); Frank McDowell (brother), James McDowell (nephew), and Bart Keogh (brother-in-law).

The remains were received at Dean's Grange Cemetery by the Chaplain, who officiated at the graveside; and by the Registrar, Mr. J. J. Dunne. The other clergy present were:—The Very Rev. J. G. O'Reilly, Adm.; the Very Rev. J. Quinlan, S.J.; the Rev. M. Sullivan, C.M.; the Rev. Kevin, B. Brady, and the Rev. W. Anderson, Headmaster, Mountjoy School.

Among the general public present were:—Chief Justice Kennedy, Mr. Justice Johnston, M. Corrigan, Chief State Solicitor; John O'Byrne, Attorney-General; J. J. Clancy, K.C.; Joseph Devlin, M.P.; John D. Nugent, the Right Hon. James McMahon, Sir Thomas Moloney, Sir P. Shortall, J. Russell Stritch, J. M. Devitt, J. P. McCabe, James J. Bergin, J. A. Nugent, C. P. Clancy, Walter Butler, J. M. Butler, John I. Nolan, D. C. Whelan, W. M. Weldrick, D. P. Gallagher, M. A. Moynihan, City Engineer; P. Flood, M. P. O'Donnell, J. J. Ryan, P. A. Campbell, A. D. Devote, H. A. R. Cruise, P.C.; J. H. Daly, T. F. McNamara, H. P. Boland, F. H. Boland, John Sheils, William Seddall, Thomas Montgomery, James Montgomery, Thomas Gallagher, M. Hogan, P. J. Casey, L. E. Brett, J. Calveley, Thomas Nathan, Thomas Early, Francis Clinch, M. C. Maguire, barrister; Dr. McErlean, Patrick Cunniam, A. Burke, barrister; R. A. Burke, barrister; John Muldoon, K.C.; Thomas N. Burke, P. J. Purtill, W. J. Purtill, Thomas O'Reilly, J. F. Fitzpatrick, Louis McMullen, Joseph W. McMullen, John McMullen, A. J. Casey, D. J. Dempsey, W. J. Maguire, M.D.; Pierce Kent, Francis Clinch, P. M. Scales, Francis Scales, M. F. Phelan, L. A. Phelan, M. J. McCabe, H. O'Brien, P. Lynch, K.C.; Michael Foster, M. Foster, jun.; F. J. McCarthy, T. W. Little, G. A. Little, J. McLoone, K.C.; Dr. M. O'Hea, John Moran, W. P. Corrigan, J. F. Lawler, M. Maguire, barrister; C. F. Cashin, D. Johnston, E. J. Walsh, Accountant-General; T. M. Collins, W. J. Fallin, barrister; T. J. Stafford, J. H. McLoughlin, T. D. McLoughlin, A. F. McLoughlin, C. Hyland, G. Hyland, M.D.; W. T. Delaney, M.D.; E. J. Bermingham, J. J. Flood, M.D.; T. Cotter, F. S. Smith, D. O'Grady, F. O'Grady, James Mackey, J. J. White, A. R. Young, V. P. Dillon, F. Kirwan, M. J. Sheridan, and J. Carroll.

AUSTRALIAN WOOL SALES.

At the wool sales held at Melbourne yesterday, 8,122 bales were offered. There was a particularly good selection; 40 per cent. were withdrawn. Prices generally further declined by 5½ to 5 per cent. Continental representatives were the chief buyers, from America came only moderate support, and very little from Yorkshire.

At the wool sales at Sydney yesterday, 6,464 bales were offered, of which 5,606 were sold. Private sales consisted of 2,634 bales. There was a superior selection. Finest wools were in keen demand, principally by American buyers, at late rates. Other merino descriptions sold freely. Prices were slightly irregular. Broad-haired wools were neglected, and there were many withdrawals. France, Italy and Japan were the chief competitors. Bidding by Bradford operators was moderate. Greasy merino realised 37½d.

LEGAL CUSTODY.

REMOVAL OF PRISONERS TO ENGLAND.

NORTHERN TEST CASE.

The King's Bench Divisional Court, London, decided yesterday that a person sentenced to penal servitude in Northern Ireland can be removed to Great Britain to serve his sentence.

At Belfast in July, 1923, Joseph Maguire, of Derrychurra, Arney, Co. Fermanagh, was convicted of an offence under the Explosive Substances Act, and was sentenced to four years' penal servitude. He was taken to Maidstone Prison.

Three weeks ago Sir Henry Slesser, K.C., acting for Maguire, obtained a rule calling upon the Governor of the prison to show cause why a writ of *habeas corpus* should not be used. The rule was obtained on the ground that Maguire was detailed illegally.

The Attorney-General contended that Maguire was in legal custody.

JUDGMENT.

The Lord Chief Justice, in announcing that the rule would be discharged, said that it was not necessary to enter into a survey, however interesting it might be, of the history of transportation and penal servitude. In 1853 the Penal Servitude Act was passed, and in his opinion Section 8 of that Act made it clear that the detention which was complained of was a lawful detention. The Home Secretary in Great Britain and the representative of the Governor in Northern Ireland had purported to act, and had acted, under the powers contained in Sections 6 and 8, and he did not think that there was any substance in the argument that, while under the provisions of the Act it was lawful to move convicts from one prison to another in England and Scotland, it was not lawful to move about convicts from Ireland to England and from England to Ireland.

There was no defect and no informality in either of the Orders. He thought that it was abundantly clear that the detention of Maguire was a lawful detention, and, therefore, the rule ought to be discharged, with costs.

Mr. Justice Avory and Mr. Justice Shearman concurred.

BANKRUPT'S INSURANCE POLICIES.

AN APPEAL DISMISSED.

(BEFORE THE CHIEF JUSTICE, MR. JUSTICE O'CONNOR AND MR. JUSTICE FITZGIBBON.)

In the matter of in re Doherty, a bankrupt, and Mrs. Bessie Kirley and William McFadden, an appeal was heard, which had been brought by the Official Assignee in Bankruptcy, from an order of Mr. Justice O'Shaughnessy, sitting in the Bankruptcy Court, as to the application of certain policy of insurance moneys payable in respect of the premises of the bankrupt, James E. Doherty, who carried on the business of a licensed publican, general grocer and draper in Kilcormac, King's County, which were destroyed by fire.

Mrs. Kirley and Mr. McFadden were first and second mortgagees respectively. It appeared that the bankrupt had fire policies on the premises amounting to £4,000, including building, fittings and stock with the Royal Exchange Insurance Co. Mrs. Kirley's mortgage contained a covenant binding Doherty to insure, and Mr. McFadden's mortgage did not contain any such covenant.

Mr. Justice O'Shaughnessy confirmed the report and findings of the Chief Registrar, stating that no other mortgages or charges, except those of Bessie Kirley and William McFadden had been established. He found that Bessie Kirley was entitled to require the sum of £1,700, and so much of the sum of £300 as represented fixtures attached to the premises to be applied in reinstating the premises, or in payment of her mortgage debt, by virtue of the covenant and of the provisions of the Conveyancing Act, 1881, Section 23; and that William McFadden, by virtue of the provisions of the same Act was entitled to require that the moneys be applied in payment of his mortgage debt, subject to the rights of Bessie Kirley as to the same.

The Official Assignee claimed that the policy moneys should go to the bankrupt's estate.

The Court dismissed the appeal with costs.

Mr. S. L. Brown, K.C., and Mr. Morgan Byrne (instructed by Messrs. Scallan and Co.) appeared for the Official Assignee, appellant; and Mr. W. G. Shannon, K.C., and Mr. Hughes (instructed by Mr. James Rogers) for the mortgagees.

BROTHER AND SISTER AT LAW.

ALLEGED BREACH OF CONTRACT.

Judgment was given in favour of the defendant in the case of Rusk v. Fegan, in an appeal by Mrs. Fegan from a decision of Mr. Justice Sullivan at the trial of the action brought by the plaintiff, John William Rusk, farmer and land steward, of Tievenaman, Billis, Co. Cavan, against the defendant, Mrs. Margaret Fegan, his sister, a widow and farmer, of the same place.

The plaintiff alleged that the defendant had agreed to sell her farm and stock to him for a sum of £120, subject to the condition that she should reside and be maintained there during her life, and that two cattle should be reserved for her. In consequence of that agreement, he said, he gave up his employment as land steward to Dr. Hutchinson, Beachy Park, Rathvilly, Co. Carlow, and went into possession of the farm at Tievenaman, which he managed from 29th May till 4th August last, when he was obliged to leave owing to the defendant's breach of the agreement. He claimed £1,000 damages and £70 10s. for expenses and services rendered to the defendant. Mr. Justice Sullivan gave the plaintiff judgment for £120, holding that the acts of the plaintiff were sufficient part performance of the contract to take the case out of the Statute of Frauds.

The Court now allowed the appeal, having come to the conclusion on the evidence that there was no binding contract between the parties. They directed, however, that the defendant should pay the plaintiff £31 10s. with respect to his claim for work and labour done on the farm and the costs of the action, both parties to abide their costs of the appeal.

Counsel for the defendant and appellant—Mr. Denning, K.C., and Mr. F. J. Smyth (instructed by Mr. T. Y. Chambers). For the plaintiff and respondent—Mr. Leonard, K.C., and Mr. M. Maguire (instructed by Messrs. Cochrane and Co.).

CORK COMPANY'S ACTION.

TRANSFERRED TO CIRCUIT COURT.

(BEFORE MR. JUSTICE JOHNSTON.)

In the case of the Cork Timber and Iron Co., Ltd. (in liquidation), v. O'Brien Bros., Ltd., and John R. O'Brien, Mr. Michael Binchy (instructed by Messrs. M. J. Horgan and Sons) applied *exparte* on behalf of the defendants for an order transferring the action for trial to the Circuit Judge of the Cork Circuit Court, and directing the plaintiffs to pay the defendants their costs of the motion. The action was brought to recover £84 5s. 10d., alleged to be due for goods sold by the plaintiffs to the defendants and delivered to the Rochestown and Douglas Harrier Club at the defendants' request in the years 1922 and 1923. The defendants stated that they had a good and valid defence to the action, and that the action should never have been commenced in the High Court, as both the plaintiffs and the defendants, O'Brien Bros., Ltd., carried on business within the circuit district of Cork.

Mr. Justice Johnston granted the application, and made an order transferring the action to the local Court mentioned.

Level-Crossing Accident. — A St. Malo message states that a motor car, in which a man and his wife, accompanied by their son and a maid, were travelling, was run into by a train when passing over a level crossing on the Paris-Dinard line, the gates of which had been left open. The woman, her son, and the maid were killed instantly, while the man escaped with only slight injuries.

FORWARD MOVE.

WORK OF THE UNITED IRISHWOMEN.

FUNDS AND WORKERS NEEDED.

The annual general meeting of United Irishwomen was held in the Engineers' Hall, Dawson street, Dublin, yesterday—the Countess of Fingall presiding. There was a large and representative attendance.

Lady Fingall said:—We meet together this year with a definite purpose in view. For some years past our Society has been barely marking time. The unsettled state of the country gave us no opportunity of moving forward with our work of banding the women of rural Ireland into organisations for better living. Any kind of life at all was enough to satisfy them and us in those dark days.

But with the beginning of this "Holy Year," at last, we feel a more general sense of safety and confidence is abroad. Those of our Society who have visited the country districts tell us that during 1924 the interest in the branches and work of the United Irishwomen was steadily growing, and now it would seem that the moment has come for a forward push. Some of our old branches need reviving, and new districts are anxious to make a start. We all want waking up, and it will be the business of the speakers at this meeting to sound the *reveille*.

HELPERS WANTED.

We have some work to our credit notwithstanding the bad times. Our rabbit and goat farms are actively working. We do not need to lay foundations. They are already laid; but we must build on them. We have ideas as to the direction our future activities should take, but we want to call in fresh eyes and fresh minds to study and carry out our plans. Some of us are tired and our hands want holding up and strengthening. We call for the active help of the young and energetic. Surely in this room and throughout the country there must be many such who want a share in building up their country's future.

There is a great deal to be done. We believe that our Society should keep firmly before it the ideals that inspired the Irish Agricultural Organisation Society—that the women, as well as the men, of rural Ireland should join together in co-operative fashion, following the examples of the farmwomen's Societies in Belgium, Canada and the United States, for practical business purposes, as well as for that purpose which women alone can advance successfully—the brightening of the social life of the country-side—so that the Irish village may no longer be a byword for sleepy shiftlessness, but shall hum with happy work and life, and the talents wherewith so many of our young people are endowed may not rust and run to mischief, but may find scope and opportunity for healthy development.

Thanks to the generosity of the Irish Emigrants' Society and other kind friends in New York, the United Irishwomen have been able to do their bit in helping to relieve the distress in Donegal and the West. We have tried to use the money entrusted to us in the most practical and permanent way, by assisting small industries and helping to maintain the Jubilee and Dudley Nurses who live and work in the very poorest parts of the country, and are the greatest comfort and blessing to the women and children. The Emergency Committee asked the secretary to go down and organise local committees for the distribution of food, clothing, etc., in distressful districts, and she will tell you better than I can some of the work which has been done.

LACK OF FUNDS.

The Organising Secretary (Miss Slattery) read the annual report, which stated that during the year the Society's activities had been hampered by lack of funds, but it was hoped that women would take a keener interest in the general well-being and that funds for the development of the country, both industrially and socially, would be forthcoming.

As regards distress in the West, it was stated that as the result of a meeting held in the Engineers' Hall a joint Committee was formed consisting of members of the Committee and of the Lady Dudley Nursing scheme, the Lady Mayo Relief Committee, and the United Irishwomen. This Committee was known as the Emergency Relief Committee. The Organising Secretary of the United Irishwomen and Miss Fagan, a member of the Executive Committee, made a tour of Donegal and the West to investigate conditions. Local committees were formed, and the Emergency Relief Committee dealt with the local committees, who administered the necessary relief quietly and unostentatiously. In this way pauperising and demoralisation were avoided.

Many solutions for the Western problem had been put forward from time to time, but nothing definite had come of them. Individual effort would be useless. It was surely a matter for the Government to take up. Industries might be started on a large scale—homespuns, knitting, carpet-making, and poultry keeping. There was no reason why the egg industry should not be largely developed in the West.

The United Irishwomen had hopes of starting many branches in the West a little later. Much good work could be done through the Association if funds were available.

THE COUNTRY'S WEALTH.

The Rev. T. A. Finlay, S.J., in moving the adoption of the report, said that the record of work done during the troublesome past, and in the face of great difficulties, was very creditable.

At the present moment the efforts of every man and woman who happened to be a citizen of Ireland were absolutely essential to meet the present needs of the country. What they had heard of their financial position, the discussion in the Legislature, and warnings by speakers of the Government, all indicated the needs of the country. At the moment it would take the united efforts of the population as a whole to promote its prosperity. Women could contribute largely to that end, and they could do for national purposes and general interests of the nation as important a part as the male members of the household. The women of Ireland, if organised, could contribute very materially to the output of wealth within the borders of this country, and an increase of actual wealth produced was at the moment absolutely essential.

Father Finlay referred to the thrift system established by the Government, which had yielded something like a million and a quarter, and he thought that that was a matter which the meeting might consider and apply in their instructions to the public. He also suggested the procuring of village halls for social intercourse in the country, and said that broadcasting would prove very interesting in rural areas.

Miss M. Cunningham seconded the motion, which was adopted.

Mrs. Dix spoke on "Rural Clubs."

Mrs. H. Lett read a paper on "Weaving," and said that it was proposed to have the premises, which had been offered on excellent terms by the Enniscorthy Co-op. Agricultural Society, put into repair. A certain amount of money was required to start the industry, and it was proposed to form "The Enniscorthy Weaving and Educational Co-op. Society."

Already they had been promised most generous financial assistance. When the society was formed the public would be asked to take shares and become members.

Mr. W. B. McAuliffe, of the Department of Agriculture, attended and spoke in favour of the movement.

Miss Deane gave an address on goats, and Mrs. Dermod O'Brien spoke on the importance and value of the rabbit industry.

A general discussion followed, in which delegates from the branches discussed their needs and activities.

BUILDING AND RECONSTRUCTION.

Our usual Building and Reconstruction feature is unavoidably held over until to-morrow, owing to extreme pressure on our columns.

CLERICAL OFFICERS EXAM., 30th June. NOTICE.

As our ordinary Classes for the above exam. have filled, we have arranged special Evening Classes on Tuesdays, Thursdays, and Saturdays. Last exam., July, 1924: 91 SUCCESSES. BEST RESULT. SKERRY'S COLLEGE, 76 St. Stephen's Green, Dublin.—(Advt.)

DUBLIN AND THE PROVINCES.

DUBLIN.

Roomkeepers' Society.—The 135th annual general meeting of the Sick and Indigent Roomkeepers' Society will be held at four o'clock this afternoon at 2 Palace street. The Society hopes that charitable people will, by their attendance at the meeting, encourage the trustees in their efforts to cope with distress in the city. An announcement appears in our advertising columns.

"Tom Jones."—Rathmines and Rathgar Musical Society will perform "Tom Jones," composed by Edward German, at the Gaiety Theatre next week. The Society rendered "The Duchess of Dantzic" in a finished manner last year, and considerable interest is being taken in next week's production.

PASSENGERS BY B. AND I. LINE, VIA LIVERPOOL.

ARRIVALS:—T. Grant, J. Warburton, J. Coates, H. Yates, H. Andrews, R. White, S. Bailie, J. McIntyre, Mrs. Whitcroft, Mrs. Dempsey, G. Bailie, Miss Ryan, Miss A. C. Crowther, F. Bolger, Mrs. G. White, R. D. Cox, Captain E. Manfield, T. Conyngham.

DEPARTURES:—Colonel R. G. Parker, Dr. Dickson, Dr. D. G. Black, C. Sullivan, T. Geoghegan, A. Power, W. J. Grey, J. Malye, R. McGettrick, H. Ellis, F. C. Palmer, A. C. Wilson, S. Bailie, R. Yeates, J. Grant, Mrs. J. Caulfield, J. O'Shea, J. C. Lidstone.

Abbey Street Methodist Church.—A Floral Fête was opened yesterday by Mrs. Bailey, of Clontarf, and presided over by Mr. George Munro. The opening ceremony to-day will be by Mrs. Gibson, of Clontarf. There are numerous stalls and side-shows. The Church is making an effort to renovate the Lecture Hall, which was the *rendezvous* for the military during the war.

Dr. O'Sullivan Memorial.—The memorial to the late Dr. A. C. O'Sullivan, S.F., T.C.D., which was unveiled in the hall of the School of Pathology, in Dublin University, on Tuesday, was designed and executed by Mr. C. G. Sawier, Bedford row, Dublin.

CONNAUGHT.

Infirmary as Nursing Home.—At a meeting of the Roscommon County Board of Health yesterday, the medical officer complained that a great many maternity cases were sent to the hospital which, he thought, could be properly attended at home. Many of these people were able to pay and the secretary remarked that they went into the County Home just as well-to-do people went into nursing homes. It was decided to inform dispensary doctors that in future they should not send cases to hospital which could be treated at home.

Double Income Tax.—It was mentioned at a meeting of the Roscommon Board of Health, the affairs of which are being administered by a Commissioner, yesterday that the County Infirmary held Consols and Belfast Corporation bonds. The matter arose in connection with a demand for income tax.

LEINSTER.

Distraint Excitement. — Bailiffs, accompanied by soldiers and police, visited South Kilkenny on Tuesday to make seizures on account of decrees for non-payment of rent. The first seizure was made near Mullinavat, where the bailiffs took possession of thirteen cows belonging to a defaulter. The chapel bell at Bigwood was tolled, and a crowd of a hundred men, women and children assembled to obstruct the bailiffs. The people got in front of the cattle, which they scattered. The police eventually charged the crowd, which fled, but reassembled in the road a mile away and was again dispersed. After several such incidents, the defaulter paid a portion of the debt, promised to pay the remainder within a certain time, and recovered the cows. Eighteen other farms were visited, but in seventeen cases the amounts due and costs were paid. In one case, two cows were seized.

Agrarian Outrage. — Last Monday night shots were again fired into the house of William Dowling, Kilmogar, Kilkenny, but nobody was hurt. Since purchasing the house and farm Mr. Dowling has been subjected to considerable annoyance, and shots have been fired into the house on several occasions, the previous one being a month ago, in connection with which two men were arrested and subsequently released. There has been much agrarian trouble in connection with the farm during the past five years, cattle having been driven from off it on several occasions.

MUNSTER.

Limerick Betting Raid. — Police raided premises in Limerick yesterday, in which it was suspected that betting was being carried on. Money and documents were seized, and prosecutions will follow. Ten people were found in one alleged betting office.

Water Bailiffs Assaulted.—Bailiffs in the employ of the Lax Weir Fishing Company, Limerick, who went to Coonagh yesterday to seize nets, which, it was alleged, were being illegally used for fishing on the company's waters, were assaulted, one rather seriously. One net was seized.

ULSTER.

Bill Served on Good Friday. — The magistrate, at Monaghan on Tuesday, struck out a number of civil bills, as service was effected on Good Friday. The law provides that bills cannot be served on Sunday, Christmas Day, or Good Friday.

Monaghan Rates.—Monaghan Urban Council has adopted a town rate of 5s. 6d. in the £ for the service of the coming year. This is 2d. less than that of last year. The poor rate, which has already been struck, is 5d. less.

Yesterday morning the solemn anniversary Requiem Office and High Mass was celebrated at the Pro-Cathedral, Marlborough street, for the repose of the soul of the late Most Rev. William J. Walsh.

At a meeting yesterday of the North Dublin Rural District Council, Mr. Francis P. Russell, 7 D'Olier street, Dublin, was appointed engineer. There were twelve applications for the post.

NORTHERN IRELAND.

Contract Roads.—Mr. Joseph Mills complained, at a meeting of the Strabane Rural District Council, that roads in the Urney district were in a scandalous condition. "I declare," said Mr. Mills, "that I will have to leave the district if something is not done." An assistant surveyor said that the road work was done by contract, but the contractors were doing nothing. It was decided that they should be prosecuted.

Poteen at a Dance.—Charles Forbes, Lisnarrow Scotch, Donemana, was fined £10 at Strabane yesterday for having poteen on his premises on the occasion of a dance in his barn on February 12 last. When the police entered, Forbes approached the sergeant, fell down, and remarked that he was drunk. Several men had been drinking poteen, three bottles of which were found in an outhouse.

Runaway Motor Lorry.—A motor pantechnicon standing in John street, Omagh, yesterday afternoon was set in motion by a gust of wind, says our local correspondent, and rapidly gaining momentum as it turned down the steep decline of High street, crashed into the monument erected to the memory of the officers and the men of the Royal Inniskilling Fusiliers who were killed in the South African war. The front of the vehicle was smashed and the steering gear and levers twisted. Nobody was injured.

"Up the Republic."—Neil Devine, Glenmornan, was bound over at Strabane yesterday for using language calculated to lead to a breach of the peace. The police said that on the night of March 17 last the defendant was standing outside a house in which a dance was in progress, shouting "Up the Republic," and "The Specials won't get in here."

Newry Bookmaker Fined.—John Martin was fined £3, and costs, at Newry yesterday, for using the yard of a public-house in Monaghan street, Newry, for the purposes of betting, and Thomas Synnott 20s., and costs, for assisting him in the conduct of the business. Two men found frequenting were each fined 5s. and costs.

Valuable Publichouse.—A Clogher public-house, which was bought for £650 in 1908, has been sold for £2,000.

LETTERS TO THE EDITOR.

BUTTER AND EGGS.

TO THE EDITOR OF THE IRISH TIMES.

Sir,—In discussing agricultural matters Mr. Hogan has omitted to mention one important point. He spoke only of our export trade. In the month of March, here in Dublin, Irish butter was two shillings a pound and Danish two shillings and fourpence, falling to two shillings and threepence. Why is it so? The answer is easy. Danish butter is fresher. I speak without experience, but it seems to me that we keep ours too long in cold storage. During the winter I bought a dozen of eggs. They were quite good and fresh, but were uneatable because they had been packed in damp straw.

The standard of our produce will have to be raised, and the taxing of "foreign" imports will not help us. You cannot force a whole nation to buy inferior articles because they are home-grown. As is proved in the case of the Danish butter, people will even pay more for what is good.—Yours, etc.,

"HOUSEKEEPER."

Dublin, April 22nd, 1925.

SUB-LETTING OF HOUSES.

TO THE EDITOR OF THE IRISH TIMES.

Sir,—I beg leave to ask through the columns of your paper a question that I am sure vitally concerns the welfare of hundreds of our Dublin citizens. Can a tenant in the capital of the Irish Free State sub-let his house at a rent greater than he himself pays to the landlord? The writer, owing to the house shortage in Dublin, is forced to occupy two rooms and a torture-chamber, nicknamed a "kitchenette," in the suburbs. For the three apartments above named I pay 15 *per cent.* more to the tenant than he hands to the landlord for the whole house. Is this legal, and can such a vile system of "profiteering" be carried on with impunity, while the Christian gentlemen directly concerned laugh and merrily live "within the law"?

At Kingston County Court recently, Judge Harrington remarked to a tenant who sub-let his house:—"You are 'profiteering' at the expense of your landlord. I have been instructed to inform the Public Prosecutor of cases in which I find a tenant is 'profiteering' and gets a larger rent from a sub-tenant than he is himself paying to his landlord for the whole house. You had better take this warning to heart, or you may get into serious trouble." I would humbly ask if the legal points involved in the English judge's remarks are applicable to "dear Dublin." If so, do householders guilty of such barefaced robbery of their fellow-citizens know of a certain edifice on the North Circular road called "Mountjoy"?—Yours, etc.,

"A FLAT."

Dublin, April 22nd, 1925.

BROADCASTING IN THE FREE STATE.

TO THE EDITOR OF THE IRISH TIMES.

Sir,—I have read the correspondence in your columns concerning the proposal that the Royal Dublin Society would be the right body to provide a broadcasting service in the Irish Free State. It is apparent that the Government are alive to the necessity of progress—*vide* the Shannon scheme. Broadcasting is a form of progress which could come into action in a comparatively short time. Surely, then, this proposal is worthy of the support of all who have the good of the Free State at heart. No better body could be found than the Royal Dublin Society to provide a service which has such great possibilities.—Youre, etc.,

JEROME M. GOODBODY.

Talbot Lodge, Blackrock, Co. Dublin, April 22nd, 1925.

THE HUGUENOTS IN IRELAND.

TO THE EDITOR OF THE IRISH TIMES.

Sir,—Referring to the interesting correspondence on this subject that has lately appeared in your paper, I write to ask whether any of your correspondents can supply me with information, or put me in the way of getting it, on the matters mentioned in the appended extract from the current number of the "Proceedings of the Wesley Historical Society." The querist is an official member of that Society, deeply interested in the line of research indicated, and, should this letter produce any information, I shall be glad to forward it to him:—

"Huguenot refugees in Ireland and America: Dublin and New Rochelle.—In a register of Huguenot refugees we find the name of Vinchon Des Veaux, second son of De Bacquencourt, President of the Parliament of Rouen. He fled to Dublin, where he became minister of the French Church. He became joint-editor with the Rev. Peter Droz of the first literary journal which appeared in Ireland. In some notes received from Mr. Richard Webber, of New Rochelle, one of the founders of the Methodist Church in that city (1770) we come upon the name of Frederick Davoue or De Veaux. Can one of our Dublin members tell us if these French Huguenot refugees at La Rochelle and Dublin were of the same family? Have Dublin records any note on 'the first literary journal which appeared in Ireland'? Have Dublin Methodists any tradition of fellowship with the refugees? Methodism owes much to them."

Yours, etc.,

ROBERT MORGAN.

25 North Circular road, Dublin, April 22nd, 1925.

THE LIFFEY SCHEMES AND THEIR DAMS.

TO THE EDITOR OF THE IRISH TIMES.

Sir,—Yet another object-lesson is afforded to the inhabitants of Ballymore Eustace, Leixlip and Lucan, and the other towns along the Liffey by the bursting of the dam at Skelmorlie. Perhaps, the similar disasters in America and Italy occurred too far away to appeal to the minds of our people, but this one is so near home that it ought to impress them. The amount of water contained in the Skelmorlie Reservoir was infinitesimal as compared with that which it is proposed to confine at Poulaphouca or Leixlip; yet the loss of life and destruction of property was very considerable.

I recommend the riparian dwellers of the Liffey to study the photographs of the scene at Skelmorlie which have appeared in the illustrated papers.—Yours, etc.,

R. CLAUDE CANE.

Alen's Grove, Celbridge, Co. Kildare, April 22nd, 1925.

THE TROUT'S ENEMIES.

TO THE EDITOR OF THE IRISH TIMES.

Sir,—In any letters which I have read concerning the new Fishery Bill I have seen no reference to trout preservation, and I would like to call attention to one class of poaching in particular that is not generally noticed. In the May-fly season practically all the large trout are taken out of the rivers by cross-fishing with the natural May-fly. It is irresistible when used as a dab from a cross-line and is fished in that way without let or hindrance. As to netting, it is done in broad daylight and the trout taken are sold openly in the county towns.

Trout-fishing not only is the poor man's recreation, but it would bring more anglers to our shores than salmon would bring. The trout rivers, being without water-bailiffs or protection of any kind, are at the mercy of poachers; and it should be recollected that small spawning streams are the principal source of supply to our lakes and rivers. I would also call attention to the great damage that is done to our lakes by seagulls, especially on Erne and Conn. On islands in those lakes I have seen acres of nests made within a few inches of one another, and the sky actually darkened by clouds of gulls. Not only do they destroy fry, but they deprive the fish of an enormous amount of flies and other food, and to have trout you must have good feeding for them. Gulls have also taken to eating game birds' eggs.—Yours, etc.,

"GREENHEART."

Co. Monaghan, April 22nd, 1925.

MOTOR CAR ACCIDENT NEAR WATERFORD.

KILKENNY OFFICIAL'S DEATH.

Mr. Frederick Price Chambers, Chief Clerk in the office of the Clerk of the Peace, at Kilkenny, died on Tuesday night in Waterford Infirmary, from injuries received in a motor car accident at Newrath, near Waterford, on the evening of the Tramore Races.

At the inquest in Waterford yesterday, Dr. J. J. Hogan, resident surgeon stated that on admission the deceased man was suffering from a fracture of the base of the skull, fracture of the left collarbone, fracture of the ribs on the left side, and laceration of the left lung. Pneumonia subsequently developed.

Pierce Tynan, Kilkenny, the driver of the car, stated that there were six persons in it. After he had left Waterford his lights went out suddenly, and he turned into a by-road to avoid a car which was coming behind. His back wheel ran into a water table and the car tilted on its side against the bank.

The jury returned a verdict of accidental death and exonerated the driver.

Mr. Chambers enlisted at the outbreak of the war and served as Quartermaster. He was a good friend and adviser to the local ex-Service men.

ROSSE COLLEGE, STEPHEN'S GREEN. LADIES' DEPARTMENT.

Morning and Afternoon Classes. Special preparation for competitive examinations and for commercial positions. 185 Certificates in Shorthand, Typewriting, etc., gained by pupils during 1924.—(Advt.)

THE MARQUIS OF HAMILTON.

COMING OF AGE FESTIVITIES.

The Lord Mayor and the citizens of Belfast conveyed their congratulations yesterday to the Marquis of Hamilton, son and heir of the Duke of Abercorn, on the attainment of his majority, and presented him with gifts on behalf of the citizens.

THE CELEBRATION.

The event owed its initiative to the action of the Lord Mayor (Alderman Sir William Turner, J.P.). Following a conference with a number of influential residents it was decided to ask Lord Hamilton to accept from the citizens souvenirs to signalise the attainment of his majority, and to typify their good wishes for his future career. There were associated with the Lord Mayor, the High Sheriff (Councillor William Macartney, J.P.); the ex-Mayors, Sir Robert M'Connell, Bart., D.L.; Councillor Sir William Coates, Bart., D.L.; Alderman Crawford M'Cullagh, and ex-High Sheriffs Alderman Duff, M.P., and Councillor M'Laurin, J.P.

Yesterday afternoon, on the invitation of the Lord Mayor, the subscribers attended in the Great Hall of the City Hall, which was most tastefully decorated.

The Governor and the Duchess of Abercorn, and the Marquis of Hamilton were received at the entrance and escorted to the platform by the Lord Mayor, the Lady Mayoress and the platform party.

Among those on the platform were the Lady Mayoress, the Marquis of Londonderry, Sir Thomas Dixon, Sir Robert McConnell, Sir William Coates, Sir Crawford M'Cullagh, the High Sheriff, Councillor M'Laurin and Alderman Duff.

THE LORD MAYOR.

In opening the proceedings the Lord Mayor said, that to the citizens of Belfast the coming of age of the Marquis of Hamilton was an event of the greatest interest, because of the long and intimate connection of his family with the Province of Ulster and its capital. They were very glad, therefore, to avail themselves of this opportunity to congratulate his lordship and to mark the auspicious occasion by presenting to him a token of their affection and esteem. They deemed it a great privilege to meet Lord Hamilton under such happy auspices that afternoon, and they desired in all sincerity to offer to him their warmest congratulations on the attainment of his majority and their good wishes for his future career.

Sir Frederick Moneypenny then read an address expressing the high esteem in which Lord Hamilton was held by all classes of the citizens, and asking his acceptance of a loving cup and a cigar box, the gifts of the citizens.

The High Sheriff (Councillor Macartney, J.P.) congratulated the Marquis of Hamilton on the attainment of his majority, and said that he trusted he had before him a great career of usefulness.

The Marquis of Hamilton, in returning his heartfelt and sincere thanks, said that it would be his earnest endeavour to try to follow in the footsteps of his father, and he trusted that in the future years he might be enabled to be of some use to the people of Ulster and of that great city.

THE GIFTS.

The gifts presented to the Marquis of Hamilton were a solid gold two-handled loving cup, a copy of the Ardagh chalice, and a solid silver Celtic chased cigar box, with the enamelled coat of arms of the Marquis on the centre panel, and views of the City Hall and of Baronscourt on the right and left panels.

DINNER AT STORMONT CASTLE.

The Prime Minister, Sir James Craig, gave a dinner at Stormont Castle last night in honour of the Marquis of Hamilton, who was presented with a solid silver "Ambassador's" writing set by a few personal Ulster friends of his parents and of his grand-parents.

His Grace the Governor of Northern Ireland honoured the Prime Minister with his presence, and the following were present:—

The Marquis of Londonderry, K.G.; the Marquis of Dufferin and Ava, D.S.O.; Viscount Massereene and Ferrard, D.S.O.; Viscount Charlemont, Lord Dunleath, the Lord Chief Justice of Northern Ireland, the Right Hon. Sir R. D. Bates, M.P.; the Right Hon. J. M. Andrews, M.P.; the Right Hon. E. M. Archdale, M.P.; the Right Hon. J. Milne Barbour, M.P.; Sir Thomas Dixon, Bart., H.M.L.; Major-General A. R. Cameron, C.B., C.M.G.; Sir Basil Brooke, Bart., C.B.E.; Sir George Clarke, Bart., D.L.; Colonel John Dunville, C.B.E.; Mr. T. F. Cooke, H.M.L.; Mr. H. B. Armstrong, H.M.L.; Lieutenant-Colonel W. B. Spender, C.B.E., D.S.O., M.C.; Mr. C. H. Blackmore, C.B.E.; Commander Oscar Henderson, D.S.O., R.N.; Captain R. Blakiston Houston, Mr. O. B. Graham, D.L.; Mr. James Craig, Mr. Anthony Babington, K.C.

The following, who were unable to be present at the dinner, were associated with the presentation:—

The Primate of All-Ireland, Viscount Castlereagh, Lord Carson, the Earl of Kilmorey, Lord Arthur Hill, the Right Hon. H. M. Pollock, M.P.; the Right Hon. W. R. Young, Captain the Right Hon. Herbert Dixon, M.P.; Colonel the Right Hon. R. G. Sharman Crawford, Captain the Right Hon. C. C. Craig, M.P.; Colonel the Right Hon. R. D. Perceval Maxwell, D.S.O., D.L.; Colonel the Right Hon. R. H. Wallace, C.B.; Sir Emerson Herdman, D.L.; General W. E. Montgomery, D.L.; Colonel H. A. Pakenham, C.M.G.; Colonel G. Rowan Hamilton, D.L.; Major Daniel Dixon, Colonel McClintock, C.B.E.; Lieutenant-Colonel J. J. Clark, H.M.L.; Mr. John Porter Porter, D.L.; Mr. Denis Craig.

The Governor of Northern Ireland and the Duchess of Abercorn, who will have the Lady Katherine Hamilton, the Marquis of Hamilton, and Lord Claud David Hamilton with them at Baronscourt, will entertain the following house party there from Thursday till Tuesday for the celebrations in connection with the coming of age of the Marquis of Hamilton:—The Earl and Countess Spencer, the Earl of Erne, the Lady Mary Crichton, Lord Morven Bentinck, Sir Basil and Lady Brooke, Lieutenant-Colonel J. K. McClintock, Lieutenant-Commander and Mrs. Oscar Henderson, Mr. James Craig, Miss Craig, and Major A. R. Murray.

FATHER MATHEW FEIS.

INTERESTING DRAMATIC CONTESTS.

The Dramatic Art contest in the Father Mathew Feis, Dublin, is virtually concluded, and one awaits the adjudicators' decision with great interest.

To those who are interested in the future of dramatic societies last night's performance of "Birthright" (T. C. Murray) by the Dublin Amateur Repertory Society has come as a very agreeable surprise; the ability and talent which it revealed were of a high order.

Each of the five characters in the play requires considerable study, and a trace of exaggeration would be disastrous. Last night's players worked successfully and unselfishly towards the creation of a life-like and convincing production. The acting was sincere and natural, and not once was the interest allowed to flag. A special tribute in this connection is due to the lady who filled the mother's part. Her acting was free from all restraint; it was real and pitifully tender.

The Kincora Players made their second appearance in "The Shadow of a Gunman" (Sean O'Casey), and were more at home in the colloquial, human dialogue of this piece than in the academic passages of "Sable and Gold." They raised many a hearty laugh in the two scenes; but they would have been more successful if the impersonator of Shields had made his voice more distinct. A good many of his droll remarks were lost. Sometimes the acting fell very flat; it appeared at times as if the play had not been quite adequately studied. Nevertheless, it was presented in an enjoyable manner, and the constant humour covered many little defects.

The Republican Players, who were unable to present "Sable and Gold" in its entirety on Tuesday night, will present the whole play on Saturday night. The result of the competition will be made known on Sunday.

LOSS OF JAPANESE STEAMER.

An *Irish Times* poster yesterday contained the following words:—"U.S. liners see ship sink with all hands." It has been pointed out to us that these words may be capable of a double mis-interpretation. The facts were set forth fully in the news item to which the poster referred, and were, briefly, as follows:—Wireless calls for help were picked up by the White Star liner Homeric, and the Anchor liner Tuscania. Both vessels arrived in response to the S.O.S. in time to see the Raifuku Maru sinking, but it was impossible to save any lives, owing to the high seas which were running. No vessels of the United States Lines were in the neighbourhood of the sinking vessel.

U.S. MARKETS.

(REUTER'S TELEGRAMS.)

NEW YORK, Wednesday.

Stocks opened irregular. The continued depression in some industries and the uncertain tendency of money caused active selling, and specialties lost 5 to 12 points, which, however, were largely recovered on a vigorous rally, due to pool operations in public utility Stocks, support of Motor Shares, and investment buying of Standard Railroads. Norfolk and Western advanced 3 on the consummation of the lease of the Virginia Railway, and St. Louis and San Francisco Common rose 4 points in expectation of increased dividends. The market closed firm. Government Bonds irregular; Railroad Bonds irregular. The day's sales amounted to 1,260,000 shares.

Money on call closed firm, at 4 p.c. bid and 4½ p.c. asked. All business done was at 4 p.c., sterling exchange fluctuating. Silver ½c. down at 66⅝.

	Wed.	Tues.
Call Money ...	4b 4½a.	4b 4½a.
Exchange on Lon. 60 days sight Bills	4.75½	4.75½
Do. do Demand Bills	4.79⅞	4.79⅝
Cable Transfers ...	4.79⅞	4.78⅞
Do. Montreal ...	4.79⅝	4.79⅛
Exchange Paris, cable ...	5.18	5.22

Eng. Parity	Stocks	Closing Bid Prices. Wed.	Business Done. Tues.
106⅝	U.S. Funded	102¼	*102¼
121⅞	Atch., Top., Santa Fe	119⅝	119¾
99⅞	Do Preference	95	95
76⅞	Baltimore and Ohio	73¾	72⅜
149	Canadian Pacific	143	142½
4⅛	Chic., Mil., & St. Paul	4	4
51⅝	Chicago and N.-West	49	48
30	Erie Shares	28¾	28½
39⅝	Erie 1st Preferred	37½	36¾
116¾	Illinois Central	112	112
113⅞	Louisville & Nashville	109¼	109
34⅞	Missouri, Kan., & Texas	33	32⅛
35⅝	Missouri Pacific New	32¼	33¾
120⅞	N.Y. Ctl. & Hudson R.	115¾	114¾
139⅞	Norfolk and West Com.	133½	130¼
62⅞	Northern Pacific Com.	60	60
45⅝	Pennsylvania Shares	44	43¾
78⅛	Reading Shares	72	71⅞
38⅛	Do Preferred	37	37
91⅝	Southern Railway	87⅜	86¼
107⅝	Southern Pacific	103⅝	102⅝
144⅝	Union Pacific	138½	139
76⅞	Do. Pref	73¾	73½
96⅞	American Smelt. and Refining	92¼	91¾
37⅞	Anaconda Copper	35⅞	35½
29⅞	British-American Tobacco Ord.	28½	28¼
81⅞	New York Consolidated Gas	77½	76¾
280	General Electric	268½	266¾
148⅞	National Lead	142½	142½
119⅝	United States Steel Common	115	114½
128⅞	Do. Pref.	123	123
42⅝	Bethlehem Steel Com. Stock	41	40⅜
—	Silver Commercial Bars	66½	67
77⅞	General Motors (New)	74	73⅞
11⅞	Inter. Mer. Marine Com Certs	10⅞	11
43⅝	Do. Pref. Certs.	41½	40½
41⅞	Shell Ordinary	40⅛	40⅜
76⅝	Pan-American Petroleum Ord.	73½	71⅜
25⅞	Anglo-American Oil	24⅝	24¾
24⅝	Shell Union Oil Corp.	25¾	23⅜
42⅝	U.S. Rubber	40	39¼
179⅞	American Can	172¾	170
25⅞	International Pet. of Canada	24¾	24½
	BONDS.		
94⅛	Atch. Top.—New 4% Gen. Mort	90⅝	91
65⅞	Erie Rail Gen. 4% Lien Bonds	63	62¾
98	Union Pacific 4 p.c. Bonds	94	94
109⅞	U.S. Steel 2nd Mort. 5% Bds.	105⅜	105⅜
121⅞	U.K. 5½ per cent. Bonds, 1929	116½	116½
110⅞	Do do 1937	106⅜	106½
98	7 p.c. German Loan	94	93⅝

*Asked. † Ex div. ‡ Ex interest. § Ex rights.

NEW YORK PRODUCE MARKETS.

WHEAT strong, 6¼c. to 5¾c. dearer.

	To-day.	Prev. day.
No. 2 Hard Winter, spot ...	171½	165
No. 2 Red Winter, spot ...	193½	188
No. 2 Mixed Durum, spot ...	168½	163
No. 1 Northern Manitoba, spot ...	179½	173½

Sales for export—60 boatloads. RYE strong, 4½c. higher. No. 2 spot, 125½. Sales for export—75 boatloads. BARLEY strong, 6½c. up. American malting, 98.

MAIZE steady and unaltered.

	To-day.	Prev. day.
Western No. 2 mixed, spot ...	123½	124½

Sales for export—Nil. LARD steady and unaltered. Prime Western steam, 16.05; Middle West, 15.85 to 15.95. FLOUR steady. Spring clears, 100 per cent., 7.50 to 8.00.

FREIGHTS.

Heavy grain to Great Britain, per quarter, 1/5 to 2/3.

Heavy grain to Continent, per 100lbs., 14c. to 16c.

Cotton—High density to Great Britain, per 100lbs., 30c.

Cotton—Standard bales to Great Britain, per 100lbs., 45c.

PETROLEUM steady.

	To-day.	Prev. day.
Standard White in cases ...	16.90	16.90
Standard White in barrels ...	13.50	13.50
Do. Philadelphia ...	13.50	13.50
Mid-Continent Crude ...	1.80	1.80
Pennsylvania Crude ...	3.15-3.40	3.15-3.40

RUBBER easy. First latex crepe, 43¼ buyers, 43¾ sellers; smoked ribbed sheets, 43½ buyers, 43¾ sellers.

BURLAPS quiet. Hessian cloth, light-weight, 7.65, heavy-weight, 9.65.

COFFEE—

Futures—Options—	May.	June.	July.
To-day ...	18.02	17.35	16.35
Prev. day ...	18.13	17.70	16.93

	Sept.	Oct.	Dec.	Mar.
To-day ...	15.94	15.75	15.44	14.84
Prev. day ...	16.00	15.85	15.50	14.90

SUGAR barely steady, 6 to 4 points lower. Centrifugal Cuban spot barely steady, 5 points cheaper; 96 test centrifugal Cuban, 4.37. Approximate day's sales—86,000 tons.

Options—	May.	July.	Sept.	Dec.	Jan.
To-day ...	2.62	2.80	2.96	3.01	2.99
Prev. day ...	2.68	2.85	3.00	3.06	3.04

Sugar sales—45,000 bags of Porto Rican at 4.40 and 37,000 bags at 4.37 for May shipment; 10,000 bags of Cuban were sold at 4.40 for prompt shipment, and 12,000 bags for May shipment.

TALLOW steady. Extra loose, 8⅝.

TURPENTINE.—Spirits of turpentine, 97; Savannah spirits of turpentine, 91.

METALS.—Tin steady, 19¼ points up to unchanged; spot, 52.62½; future option, 52.37½; Tin Plates, 5.50. Lead barely steady, 5 points cheaper, 7.70. Zinc steady, 2½ points up; East St. Louis, spot, 6.85. Iron easy, 50 points down to unchanged; No. 2 American Northern Foundry, 20.00 to 21.00. Electrolytic Copper steady; spot, 13½; futures, 13½; Bessemer Steel Rails, 43.

OUTSIDE U.S. MARKETS.

WINNIPEG GRAINS.

WINNIPEG—Wheat opened firm, 2c. to 1½c. up, and closed strong, 6½c. to 5½c. higher. Opening options—May, 157¼; July, 154; closing options—May, 162; July, 158. Oats firm, 1½c. to 1¼c. up. Closing options—May, 51½; July, 52¼. Rye strong, 4½c. to 4¼c. up. Closing options—May, 114¾; July, 115. Barley strong, 5½c. to 4½c. dearer. Closing options—May, 86½; July, 85¼. Flaxseed firm, 2¼c. dearer. Closing option—July, 238½.

Wheat receipts (carlots)	To-day.	Prev. day.
No. 1 Northern ...	39	73
No. 2 Northern ...	38	83
No. 3 Northern ...	21	79
No. 4 Northern ...	33	56
Other grades ...	51	120
Total ...	192	411

NEW YORK COTTON.

COTTON opened steady, 11 to 17 points higher. Spot quiet, 5 points dearer. New Orleans, spot, unchanged.

Spot, middling upland at New York, 24.80.

Spot, middling upland at New Orleans, 24.85.

Receipts—Atlantic ports, 5,000 bales; Gulf, 2,000; Pacific, nil; interior towns, 2,000. Exports—Great Britain, nil; Continent, 11,000 bales; Japan, nil.

New Orleans futures in the last minute of trading—May, lowest 24.63, highest 24.64; July 24.92, 24.95.

CHICAGO MARKETS.

CHICAGO, Wednesday.

WHEAT opened steady at 1c. to ½c. advance on steady cable advices, unfavourable weather reports from the South-West and strength of outside markets, but reacted afterwards on predictions of showers, small seaboard clearances and realising. The upward movement was resumed, however, on rumours of export business, smaller interior receipts and buying by cash houses, also on Russian famine talk, decreasing stocks, adverse South-West crop news and active covering of shorts. Realising in the late dealings caused partial recessions, but the market closed steady, 5¾c. to 3⅛c. above yesterday's close. Spot nominal.

	To-day.	Prev. day.
No. 2 Hard Winter spot ...	—	—
No. 3 Hard Winter spot ...	—	—

Futures—Opening options—	May.	July.
To-day ...	151	141
Prev. day ...	150½	140⅝

Futures—Closing options—	May.	July.	Sept.
To-day ...	155⅝	143⅞	135¼
Prev. day ...	150	140⅝	132⅞

	To-day.	Same day last year.	This season.	Last season.
Receipts (W.) ...	178	418	468,338	308,729

(In thousands of bushels.)

MAIZE opened irregular, ¼c. up to unchanged, and the market closed steady, although ¼c. down on the day.

	To-day.	Prev. day.
Spot No. 2 mixed ...	109⅞	110⅝

Futures—Opening options—	May.	July.
To-day ...	108⅞	112⅜
Prev. day ...	110⅝	113¼

Futures—Closing options—	May.	July.	Sept.
To-day ...	108⅞	112⅝	112
Prev. day ...	108⅞	112⅝	112⅝

	To-day.	Same day last year.	This season.	Last season.
Receipts (W.) ...	315	577	214,238	249,504

(In thousands of bushels.)

OATS steady, ⅛c. to ½c. up.

Futures—Closing options—	May.	July.	Sept.
To-day ...	41⅞	43½	44⅛
Prev. day ...	41⅝	43⅛	43⅞

RYE—Futures firm, 4¼c. to 5½c. higher. No. 2 spot unquoted.

Futures—Closing options—	May.	July.	Sept.
To-day ...	112⅝	112¼	103⅛
Prev. day ...	108	107	99⅞

PROVISIONS opened steady, and prices advanced owing to the light hog arrivals in the West and foreign buying. Partial reactions took place on light liquidation and the disappointing hog market, but the market recovered later in sympathy with grain and packers bought moderately. The closing was steady, with lard 2½ points and ribs 20 to 10 points up. Lard—Spot, 15.30.

Lard—Closing options	May.	July.	Sept.
To-day ...	15.27½	15.60	15.90
Prev. day ...	15.25	15.57½	15.87½

Ribs—Closing options—	May.	July.	Sept.
To-day ...	16.40	16.45	16.30
Prev. day ...	16.25	16.25	16.20

BACON steady at 15 points rise. Short ribbed sides (60lbs. average)—16.40.

HOGS easier. Light descriptions are unchanged to 5 points lower and heavy 5 to 15 points down. Light hogs, 12.10 to 12.45; heavy hogs, 12.10 to 12.35.

	To-day.	Same day last year.
Receipts—Western Cities ...	107,000	146,000
" Chicago ...	17,000	22,000

Receipts of hogs at fifteen principal Western centres, including Chicago, since March 1st total (amended) 4,650,000, against 6,127,000 same season last year.

THE MOTORIST'S EYES

Many Accidents the Re Defective Vision.

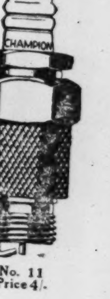
In the course of a recent inqu man run over and killed by a m the Coroner said:—"Mr. —— (t of the car) states that he never deceased man crossing the road, an that he has since discovered tha suffering from a defect by which the normal field of vision is o He cannot see people approachi until they are almost directly in f him. That the law should allow suffering from such a disability to driving licence is scandalous. H danger both to himself and to th munity."

The motorist who wilfully ignor fects of vision and fails to take st correct them courts accident, and n held to be criminally negligent. more tragic is the case of the ma has unsuspected eye weaknesses—a is a much more general case. The d ment of minor eye troubles i gradual that the defect is often noticed. In other cases it was tracted in childhood, and consequent not noticed because the sufferer has k no other condition. He thinks his is perfect, though tests would at reveal unsuspected faults.

Every motorist owes it to himself his family, and to the public at larg make absolutely certain that his sigh perfect. The only way he can do s to have his eyes periodically tested, tak care to consult an optician whose qu fications are unquestionable. If he ploys a chauffeur he should take simi steps to ensure that his vision is norm

Any optician who displays the symb of the National Council for the Pres vation of Eyesight (reproduced belo may be consulted with fullest confiden in his technical skill and ability for th important work.

CHAMPION



No. 11 Price 4/-.

Old plugs are wasteful and injurious. They may continue to fire but they are wasting petrol. And you are running the risk of costly repairs.

Your own dealer will tell you it is real economy to install a complete new set at least once a year.

When changing, install dependable Champions. None other can have the double-ribbed sillimanite insulator with its wonderful shock and heat resisting properties.

Sold by dealers everywhere. Price 4/-.

BUY A SET TO-DAY

Champion Sparking Plug Co., Ltd., 83, Pall Mall, London, S.W.1.

It's a long lane that has no "BP"

Motor Spirit

Constipation and Sluggish Liver

Don't take chances. Get immediately CARTER'S LITTLE LIVER PILLS. They never fail to make the liver do its duty. They relieve constipation, banish indigestion, drive out biliousness, stop dizziness, clear the complexion, put a healthy glow on the cheek and sparkle in the eye. Be sure and get the genuine.

Small Pill — Small Dose — Small Price

LMS

LONDON MIDLAND AND SCOTTISH RAILWAY

ENGLISH CUP FINAL AT WEMBLEY

APRIL 25th, 1925.

ON FRIDAY, APRIL 24th, EXCURSION TICKETS

Available for 8 days will be issued from DUBLIN TO LONDON (Euston) BY THE NIGHT MAIL SERVICE via Dun Laoghaire and Holyhead.

For Fares and full particulars see small bills.

H. G. BURGESS General Manager.

.S. MARKETS.

(REUTER'S TELEGRAMS.)
NEW YORK, Wednesday.
ks opened irregular. The continued de
n in some industries and the uncertain
cy of money caused active selling, and
ties lost 5 to 12 points, which, how
were largely recovered on a vigorous
due to pool operations in public utility
, support of Motor Shares, and invest-
buying of Standard Railroads. Norfolk
Vestern advanced 3 on the consumma-
f the lease of the Virginia Railway, and
uis and San Francisco Common rose 4
in expectation of increased dividends.
narket closed firm. Government Bonds
lar; Railroad Bonds irregular. The
sales amounted to 1,260,000 shares.
ey on call closed firm, at 4 p.c. bid and
. asked. All business done was at 4
sterling exchange fluctuating. Silver
wn at 66½.

	Wed.	Tues.
Money ...	4b 4½a.	4½b. 4½a.
ge on Lon 60 days sight	4.75⅝	4.75⅝
do Demand Bills	4.79⅜	4.79⅜
Transfers ...	4.79½	4.79⅝
Do. Montreal ...	4.79⅛	4.79⅜
ce Paris, cable ...	5.18	5.27

Stocks	Closing Bid Prices. Wed.	Business Done. Tues.
U.S. Funded ...	102½	102⅛
Atch. Top. Santa Fe ...	119⅝	119⅞
Do Preference ...	95	95
Baltimore and Ohio ...	73⅞	73⅞
Canadian Pacific ...	143	142⅞
Chic. Mil. & St. Paul ...	4	4
Chicago and N.-West ...	49	49
Erie Shares ...	28⅜	28⅜
Erie 1st Preferred ...	37⅝	38⅛
Illinois Central ...	112	112
Louisville & Nashville ...	109¼	109
Missouri, Kan. & Texas ...	33	32
Missouri Pacific New ...	32⅞	32½
N.Y. Ctl. & Hudson R. ...	115⅞	114½
Norfolk and West. Com. ...	135⅞	130
Northern Pacific Com. ...	60	60
Pennsylvania Shares ...	44	43⅞
Reading Shares ...	72	71⅞
Do Preferred ...	37	37
Southern Railway ...	87⅞	86⅝
Southern Pacific ...	103⅞	102⅞
Union Pacific ...	138⅞	138
Do Pref ...	73⅞	73⅞
American Smelt. and Refining ...	92½	91⅝
Anaconda Copper ...	35⅞	35⅞
British-American Tobacco Ord. ...	28⅞	28½
New York Consolidated Gas ...	77⅞	76⅞
General Electric ...	268½	265
National Lead ...	142⅞	142½
United States Steel Common ...	115	114⅞
Do Pref ...	123	123
Bethlehem Steel Com. Stock ...	41	40⅞
Silver Commercial Bars ...	66½	67
General Motors (New) ...	74	73⅞
Inter Mer Marine Com Certs ...	10⅞	11
Do. Pref. Certs ...	41⅞	40⅞
Shell Ordinary ...	40⅞	40⅞
Pan-American Petroleum Ord. ...	73⅞	71⅞
Anglo-American Oil ...	24⅞	24⅞
Shell Union Oil Corp. ...	23⅞	23⅞
U.S. Rubber ...	40	39⅞
American Can ...	172⅞	170
International Pet. of Canada ...	24⅞	24⅞
BONDS.		
Atch Top. New 4½ Gen Mort ...	90⅞	91
Erie Rail Gen. 4% Lien Bonds ...	63	62⅞
Union Pacific 4 p.c. Bonds ...	94	94
U.S. Steel 2nd Mort. 5% Bds ...	105⅞	105⅞
U.K. 5½ per cent. Bonds, 1929 ...	116⅞	116⅞
Do do 1937 ...	106⅞	106⅞
7 p.c. German Loan ...	94	93⅞

ked. † Ex div. ‡ Ex interest. § Ex rights.

EW YORK PRODUCE MARKETS.

EAT strong, 6⅛c. to 5⅛c. dearer.

	To-day.	Prev. day.
ard Winter, spot ...	171⅞	165
ed Winter, spot ...	193⅞	188
ixed Durum, spot ...	168⅞	163
orthern Manitoba, spot ...	179⅞	173⅞

for export—60 boatloads.
strong, ⅛c. higher. No. 2 spot, 125½.
for export—75 boatloads.
LEY strong, 6⅛c. up. American malting.

ZE steady and unaltered.

	To-day.	Prev. day.
No. 2 mixed, spot ...	123½	124½

for export—Nil.
D steady and unaltered. Prime Western
16.05; Middle West, 15.85 to 15.95.
UR steady. Spring clears, 100 per cent.,
8.00.

FREIGHTS.

y grain to Great Britain, per quarter, 1/5
y grain to Continent, per 100lbs., 14c. to
n—High density to Great Britain, per
30c.
n—Standard bales to Great Britain, per
45c.
ROLEUM steady.

	To-day.	Prev. day.
l White in cases ...	16.90	16.90
l White in barrels ...	13.50	13.50
hiladelphia ...	13.50	13.50
inent Crude ...	1.80	1.80
nsia Crude ...	3.15-3.40	3.15-3.40

BER easy. First latex crepe, 43½ buyers,
ers; smoked ribbed sheets, 43½ buyers, 43½
LAPS quiet. Hessian cloth, light-weight,
eavy-weight, 9.65.
FEE—
-Options—

	May.	June.	July.
...	18.02	17.35	16.95
...	18.13	17.70	16.93
	Sept.	Oct.	Dec.	Mar.
...	15.94	15.75	15.44	14.84
...	16.00	15.85	15.50	14.90

AR barely steady, 6 to 4 points lower.
ugal Cuban spot barely steady, 3 points
; 96 test centrifugal Cuban, 4.37. Approxi-
y's sales—86,000 tons.

	May.	July.	Sept.	Dec.	Jan.
...	2.62	2.80	2.96	3.01	2.99
...	2.68	2.85	3.00	3.06	3.04

sales—46,000 bags of Porto Rican at 4.40
000 bags at 4.37 for May shipment; 10,000
Cuban were sold at 4.40 for prompt ship-
d 12,000 bags for May shipment.
OW steady. Extra loose, 8½.
PENTINE.—Spirits of turpentine, 97;
h spirits of turpentine, 91.
ALS.—Tin steady, 12½ points up to un-
spot, 52.62½; future option, 52.37½; Tin
.50. Lead barely steady, 5 points cheaper,
Zinc steady, 2½ points up; East St. Louis,
35. Iron easy, 50 points down to un-
No. 2 American Northern Foundry, 20.00
Electrolytic Copper steady; spot, 13½
13½; Bessemer Steel Rails, 43.

OUTSIDE U.S. MARKETS.
WINNIPEG GRAINS.

IPEG—Wheat opened firm, 2c. to 1½c. up,
ed strong, 6½c. to 5½c. higher. Opening
May, 157½; July, 154; closing options—
2; July, 158. Oats firm, 1½c. to 1½c. up,
options—May, 51½; July, 52½. Rye strong,
4½c. up. Closing options—May, 114½
5. Barley strong, 5½c. to 4½c. dearer,
options—May, 86½; July, 85½. Flaxseed
dearer. Closing option—July, 238½.

ceipts (carlots)	To-day.	Prev. day.
Northern ...	89	73
Northern ...	38	83
Northern ...	21	79
Northern ...	33	56
grades ...	51	120
Total ...	192	411

NEW YORK COTTON.

N opened steady, 11 to 17 points higher,
et, 5 points dearer. New Orleans, spot,
niddling upland at New York, 24.80.
niddling upland at New Orleans, 24.85.
s—Atlantic ports, 5,000 bales; Gulf, 2,000;
il; interior towns, 2,000. Exports—Great
il; Continent, 11,000 bales; Japan, nil.
ricans futures in the last minute of trading
owest 24.63, highest 24.64; July 24.92.

CHICAGO MARKETS.

CHICAGO, Wednesday.
T opened steady at 1c. to ⅛c. advance
y cable advices, unfavourable weather re
n the South-West and strength of outside
but reacted afterwards on predictions of
small seaboard clearances and realising.
ard movement was resumed, however, on
of export business, smaller interior re
l buying by cash houses, also on Russian
als, decreasing stocks, adverse South-
news and active covering of shorts.
in the late dealings caused partial re
but the market closed steady, 5⅛c. to
e yesterday's close. Spot nominal.

	To-day.	Prev. day.
l Win er spot ...	—	—
l Winter spot ...	—	—
Opening options—	May. 151	July. 141
...	150⅛	140⅞
Closing options—	May. 155⅞	July. 143⅞ / Sept. 135⅞
...	150	140⅞ / 132⅞
	To-day	Same day last year / This season / Last season
V.) ...	173	418 / 468,338 / 306,720

(In thousands of bushels.)
opened irregular, ⅛c. up to unchanged,
market closed steady, although ⅛c. down
ay.

	To-day.	Prev. day.
mixed ...	109⅞	110⅞
Opening options—	May. 108⅞	July. 112⅞
...	110⅞	113⅞
Closing options—	May. 108¼	July. 112⅞ / Sept. 112
...	108⅞	112⅞ / 112⅞
	To-day.	Same day last year / This season / Last season
V.)	315	577 / 214,238 / 249,505

(In thousands of bushels.)
steady ⅛c. to ⅛c. up.
Closing options— May 41⅞, July 43⅞, 44⅞; 41⅞, 43⅞, 43⅞.
Futures firm, 4⅛c. to 5⅛c. higher.
cted.
Closing options— May 112⅞, 108; July 112⅞, 107; Sept. 108⅞, 99⅞.
IONS opened steady, and prices advanced
the light hog arrivals in the West and
uying. Partial reactions took place on
dation and the disappointing hog market.
market recovered later in sympathy with
packers bought moderately. The closing
, with lard 2½ points and ribs 20 to 30
Lard—Spot, 15.30.
ing options — May. 15.27½, 15.25; July. 15.60, 15.57½; Sept. 15.90, 15.87½.
ng options— May. 16.40, 16.25; July. 16.45, 16.25; Sept. 16.30, 16.25.
steady at 15 points rise.
bbed sides (60lbs. average)—16.40.
easier. Light descriptions are unchanged
s lower and heavy 5 to 15 points down.
s, 12.10 to 12.45; heavy hogs, 12.30.

	To-day.	Same day last year.
Western Cities ...	107,000	146,000
Chicago ...	17,000	22,000

of hogs at fifteen principal Western
cluding Chicago, since March 1st total
4,650,000, against 6,127,000 same
t year.

THE MOTORIST'S EYESIGHT.

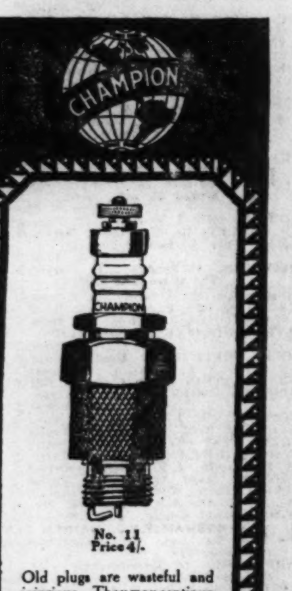
Many Accidents the Result of Defective Vision.

In the course of a recent inquest on a man run over and killed by a motor car, the Coroner said:—"Mr. —— (the driver of the car) states that he never saw the deceased man crossing the road, and admits that he has since discovered that he is suffering from a defect by which part of the normal field of vision is obscured. He cannot see people approaching him until they are almost directly in front of him. That the law should allow a man suffering from such a disability to hold a driving licence is scandalous. He is a danger both to himself and to the community."

The motorist who wilfully ignores defects of vision and fails to take steps to correct them courts accident, and may be held to be criminally negligent. Much more tragic is the case of the man who has unsuspected eye weaknesses—and his is a much more general case. The development of minor eye troubles is so gradual that the defect is often never noticed. In other cases it was contracted in childhood, and consequently is not noticed because the sufferer has known no other condition. He thinks his sight is perfect, though tests would at once reveal unsuspected faults.

Every motorist owes it to himself, to his family, and to the public at large to make absolutely certain that his sight is perfect. The only way he can do so is to have his eyes periodically tested, taking care to consult an optician whose qualifications are unquestionable. If he employs a chauffeur he should take similar steps to ensure that his vision is normal.

Any optician who displays the symbol of the National Council for the Preservation of Eyesight (reproduced below) may be consulted with fullest confidence in his technical skill and ability for this important work.



No. 11
Price 4/-.

Old plugs are wasteful and injurious. They may continue to fire but they are wasting petrol. And you are running the risk of costly repairs.

Your own dealer will tell you it is real economy to install a complete new set at least once a year.

When changing, install dependable Champions. None other can have the double-ribbed sillimanite insulator with its wonderful shock and heat resisting properties.

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DAIL APPROVES PROPOSALS.

HOPE OF STARTING INDUSTRIES.

FINANCE RESOLUTIONS PASSED.

When Mr. Blythe had made his Budget statement in the Dail yesterday, the Speaker, in reply to Mr. Gorey, said that the procedure, which was found satisfactory last year, was to take the financial resolutions immediately, leaving the general discussion on the Budget statement to the last resolution—in the present case number thirteen. It would be necessary to pass some of the resolutions at once to give effect to the Minister's proposals.

The general discussion was fixed for to-day, and

Mr. Blythe moved the first of his thirteen resolutions: "That income tax for the year beginning on the 6th April, 1925, be charged at the rate of four shillings in the £, and that super-tax remain as in the year 1924-25."

Mr. Thomas Johnson said that he thought it necessary and desirable, and only due to the Minister, to congratulate him on what was, on the whole, a very valuable contribution to legislation in respect of taxation. They on the Labour benches were opposed to a reduction of income tax without a concurrent reduction in the taxation on the commodities generally consumed by the poor. The Minister had made a very valuable remission of taxation on tea and sugar, articles in very large demand among the poorer people. That would be welcome in every household in the country.

TEARS IN CORK.

No doubt there would be some dissatisfaction. Some tears would fall in Cork because there was not a bigger reduction in the income tax, but the people of Cork most intimately concerned with the problem of keeping a house going would be greatly relieved to find that their income tax, in the duties on tea and sugar, had been reduced by a considerable amount. For that the Minister was to be highly commended. He would have preferred to have heard of an additional tax exemption for lower incomes. He hoped that the Minister had taken into account the opinions of both employers and workers against the collection of income tax through the employer, except by agreement.

Mr. Hewat said that the reduction in the income tax would meet with general approval, but that did not mean that the reduction was adequate for the present situation. The proposals with regard to tea and sugar would, however, help income taxpayers.

Mr. Wilson said that he and those with him could not understand why farmers alone should be singled out for exceptional treatment. (Laughter.)

Mr. Blythe—Does the deputy object to the doubling of the agricultural grant?

Mr. Wilson said that he was speaking about the income tax, for which the farmer should be assessed at one-third of his valuation, as before 1915. He could not understand what the Minister meant by asking farmers to keep accounts. (Laughter.) They all knew perfectly well that the men who would keep accounts, the large farmers, were not making a profit.

ATTRACTION TO IMMIGRANTS.

Mr. Leonard said that he believed that the Minister would not be at a loss by his income tax proposals, because they would be an inducement to people to come and live here, and thus increase the tax revenue.

Mr. Conor Hogan said that it was not right that farmers should have to pay income tax on a scale three times higher than in 1915, when they were making a profit.

Mr. Johnson asked the Minister whether it was correct to say that firms having their headquarters in Great Britain, while doing productive work in the Saorstat, were not subject to corporation tax in this country.

Mr. Blythe—Certainly, they are.

Captain Redmond said that he regretted that the Minister had not seen his way to remove the corporation tax. He also regretted that some proposal had not been made to do away with double taxation. It was iniquitous that a person should have to pay twice on income from investments in England. He suggested that a clearing-house might be set up to deal with the matter.

Mr. Gorey said that he protested against the idea of farmers keeping accounts. To do that they should employ an accountant, and it would be cheaper for them to pay the tax on their assessment than to do that. Farmers' taxation was, he said, based on losses and not on income.

Mr. Blythe said that he was fully aware of the objection to double income tax. His department was taking the matter up with the British Government. He did not think that the setting up of a clearing-house would solve the difficulty. When the Finance Bill came up for consideration he would deal with the questions raised by Mr. Gorey and Mr. Johnson.

The resolution was agreed to.

A resolution relating to the repayment of income tax was passed.

MOTOR CARS.

Mr. Blythe next moved a resolution providing for the payment of additional duties on dried fruits, cinema films, motor cars and motor cycles. He said that there would be a loss to the Revenue of £370,000 if these duties were not imposed.

Mr. Redmond said that the duty on motor cars and motor car parts ought to be remitted. Those taxes were first imposed in England, not for the purpose of raising revenue, but for the protection of the British industry, and when they had served their purpose they were removed. Did the Minister mean to say that motor cars at the present time were articles of luxury? He (Mr. Redmond) held that they were essential to the trade of the country and to the needs of the people.

In view of the protests that had come from all parts of the country against this tax, he thought that something should be done to mitigate, if not to remove, the impost. The tax on spare parts was particularly oppressive, and the delay in obtaining them, owing to the Customs tariff, was irritating and hit almost everybody.

Major Bryan Cooper agreed with Mr. Redmond, and said that it ought to be possible that parts should be brought in free.

He protested against the tax on musical instruments. It was in a sense a luxury tax, but it was a tax on education. Ten per cent. tax might be justifiable, but 33 1-3 was killing the trade.

Mr. Heffernan agreed with Captain Redmond and Major Cooper.

EDUCATIONAL FILMS.

Mr. Baxter said that cinema films, as well as being a source of amusement for townspeople, might in the future be a source of education to people in the country, and he thought that educational films should not be taxed.

Mr. Denis McCullough expressed surprise at the Minister's action in not removing the tax on musical instruments. The lower-priced pianos were from £40 to £50 each, and it was unfair to ask the hard-working father of a family to pay one-third more for one of these instruments. The trade would be prepared to agree to an *ad valorem* tax of 20 per cent., and he believed that increased sales would make up the difference in revenue to the Ministry.

Mr. John Daly appealed for a reduction of the tax on musical instruments from the point of view of its effect on rural life.

Mr. Johnson supported the plea for a differentiation in favour of cinema films of an educational character.

Mr. Gorey asked the Minister to abolish altogether the import tax on motor cars, and, if he could not do that, to certainly abolish the tax on imported parts. The tax was exasperating and the net result to the revenue was very little.

Mr. Good spoke of the injury that the tax on motor parts was likely to do to the tourist traffic.

THE ALTERNATIVE.

Mr. Blythe said that if taxation was removed from motor cars it should be put on something else. He did not say that motor cars were luxuries, but the luxury element did come into it, because motor cars in the majority of cases, if used for business purposes, were also used for pleasure trips. The Government had thought over the question of letting parts in duty free, and they had come to the conclusion that it would be better to remit the duty altogether than to do that. Their feeling was that if they could do anything at any time it would be the abolition of the duty.

As regards the tax on musical instruments, it was said that people engaged in the trade found it difficult to carry on, but houses in other lines of business also found it difficult. Possibly the reduction in income tax might have some effect in the revenue of that particular trade. He would also suggest that part of the cause of the dulness in the trade was the acquirement of wireless sets, and that probably when they went along and had a broadcasting station in the Free State things would improve.

As regards educational films, he would consider the matter very sympathetically. Under the resolution there was a sum of £370,000 involved, and they could not lose that revenue without getting it from something else, because in the reductions proposed they had gone to the very limit.

The resolution was passed.

THE SOAP DUTY.

Mr. Blythe moved a resolution providing that, in addition to the duty of 10 per cent. on imported soap and candles which was imposed last year, an amount equal to 10 per cent. of the value of the article shall be charged on all toilet soaps, soap powders and soap substitutes.

He said that he was satisfied that the tax was one that would enable the industry to get on its feet in the Saorstat. There was not very much to be made out of common soap, and what he wanted to see developed was the manufacture of toilet soaps. If the latter industry took root the other would follow. The manufacture of toilet soaps would give employment to the young chemists which were being turned out by the universities, and that would have a very good effect generally and might lead to important developments in quite other lines of manufacture.

Major Cooper said that he thought this was a leap in the dark. The House had got no *data* to go on and did not know what the effect of the tariff might be. The tariff imposed upon soap last year did not stop the import of that commodity; on the contrary, the value of the import had doubled.

Mr. Johnson said that the proposition of the Minister was justified.

Mr. Good said that before a tariff was imposed the effect of it ought to be carefully examined. If they wanted to stop a commodity from coming in a substantial tariff should be imposed. He had a doubt as to whether 10 per cent. would ensure that toilet soap would be manufactured in the Free State.

Mr. Blythe said that he believed that 10 per cent. would have the effect of increasing the manufacture of common soap, and that when the finer class of soaps were established the tax on common soaps would be removed. He was reasonably sure that he was moving on the right line.

The resolution was agreed to.

WEARING APPAREL.

Mr. Blythe moved that a Customs duty of 15 per cent. *ad valorem* be charged on personal clothing or wearing apparel, whether completely or partially manufactured, but from that should be excepted boots or shoes, or any component parts thereof; any accessory of personal clothing imported separately from the clothing or wearing apparel, and made wholly or mainly of non-textile materials, and any article of a surgical or medical character, and intended to be worn as a remedy for any physical ailment or defect.

The resolution also provided that whenever the Revenue Commissioners were satisfied that any article of personal clothing was so imported for use exclusively in a stage play or other dramatic and musical representation, they might, subject to compliance with such conditions as they might impose, permit such article to be imported without payment of duty. If a partially manufactured article of personal clothing was imported for further manufacture and subsequent exportation, the Commissioners might permit such article to be imported without payment of duty.

The clothing industry, the Minister said, should be carried on here as efficiently as anywhere else, and he believed it would give employment to thousands of people.

EVERY ARTICLE.

Mr. Doherty asked for an import duty on woollens, tweeds and cloths.

Major Bryan Cooper said that it was just as well for the public to know that the tax covered, not only ready-made suits of clothes, but every article worn by man or woman.

Mr. Wilson said that the tax was one which would operate against the poor. Everyone knew that they could not get clothes made at a reasonable price, and most of the people had to depend on imported ready-made clothing. For many the tax would be a question of "the hat my father wore." (Laughter.)

Mr. Good said that he was afraid that that particular tax would have the effect of increasing the cost of living. He thought that to the list of articles which might be exempted there should be added French models in ladies' clothing and millinery.

Mr. Gorey spoke strongly against the resolution, and challenged any Deputy, Labour or Ministerial, to meet him in any constituency in the Saorstat on that one issue. Two and a half millions of their population of three and a half millions were forced to buy ready-made clothing because of the inefficiency and the charges of the Irish tailoring trade. The suit he was wearing cost him five guineas in one of the best houses in the Strand, London, in October last, whereas up to that he had been paying eight to ten guineas in Dublin for suits not so well made. The tax was an injustice sought to be perpetrated on the poor, but a boon to the few tailors in the country who had killed their trade.

NEW FACTORIES.

Mr. McCullough, supporting the resolution, stated that outside manufacturers of ready-made clothing had already procured premises and machinery for the manufacture of clothing in Dublin. In those factories there would be turned out clothing suitable for working man and business man alike.

Mr. Gorey—That is a different tune from the piano tune you were playing a while ago. (Laughter.)

Mr. Johnson welcomed the resolution, and quoted figures from the report of the Committee which investigated prices to show that with a 25 per cent. duty on imported clothing and the abolition of taxation on tea and sugar there would be a saving in the yearly expenditure on necessities in the average working man's home.

This tax would develop employment in the State, and firms who at present took their customers' measurements here, and had the clothes made in England, would now find it necessary to establish factories in the Free State.

Mr. Richard Mulcahy supported the proposal.

Mr. Heffernan said that every country was dependent on another country at the present time, and he was surprised to find Labour advocating protection. Agriculture would not benefit by tariffs, because the produce was sold outside the country, while they had to buy in closed markets. The Government knew that in parts of the country the people lived in a state of semi-starvation, and now it was proposed to put increased tax on their clothing. As far as he could see they would have to go without boots or clothing next year.

Mr. Blythe said that he did not agree that the tariff would bolster up inefficiency. He believed that factories would be started, and that there would be efficiency. They had heard no complaints from the tobacco factories, established here, or from Ford's, as to the workers. He believed that the manufacture of felt hats would be undertaken in the Saorstat as the result of this tariff.

The resolution was carried by 49 votes to 14.

FURNITURE.

Mr. Blythe next moved a resolution, levying a tariff of 33⅓ per cent. *ad valorem* on bedsteads of whatever material made, and on all furniture (other than bedsteads) made wholly or partly of wood, and whether completely or partially manufactured. The resolution provides that a person who is coming to live in the Free State may get his household effects into the country duty free.

It was expected, Mr. Blythe said, that within a year the effect of the tariff would be to give employment to one thousand persons more than were employed in the industry at present. The existing factories would, as a result, be busily occupied.

Mr. Baxter said that the representatives of the farmers were anxious to see industries established, but not at the expense of their own industry. If Irish agriculture was to prosper it, too, would have to get protection. The only protection that it could get was that the farmer could buy his necessities at prices that would not diminish his ability of competing with his rivals in other countries.

Mr. Blythe, in answer to a point made by Mr. Doyle (Farmers), said that the whole of the £600,000 subsidy would go to the farmers this year.

The resolution was accepted, as were Nos. 9, 10, 11 and 12. Those respectively cover a 33⅓ per cent. duty on imported empty glass bottles, the addition of saccharine to the sugar confectionery impost of last year, the fixing of the dog licence at five shillings, and the method of calculation for *ad valorem* duty purposes in other than British currency.

The whole field of the Budget proposals can be covered again on the general resolution which will be discussed this afternoon.

The House adjourned at 9.50 to 3 p.m. to-day.

MR. BLYTHE'S SPEECH.

(Continued from Page 5.)

year, and the necessary legislation will be submitted to the Oireachtas in due course. If the experiment is a failure the loss will fall entirely on the company which is putting up all the capital required. If it is a success, and leads to new and improved methods of tillage, improvement in dairy farming, and the finding of useful employment in the fields and the new factories for those who might otherwise be forced to emigrate, the price is not too high, and the cost is not greatly in excess of the cost of the experiment at Kelham, in Great Britain, if capital losses there are taken into account.

A NEW OUTLOOK.

NEED FOR CONSTRUCTIVE WORK.

In conclusion, I have to warn members of the Dail that although the reductions proposed are justified for the present year, and the next, they are such as cannot be continued beyond the year 926-7 unless the general economic position of the country is improved by increasing production in agriculture and industry. We are now preparing to rely considerably for the next few years on sources of revenue, which must disappear, like the income tax arrears, and sources such as the protective duties which we hope will dry up by reason of their having achieved their purpose.

If there is not a general realisation that all classes in the country are concerned in its economic welfare, and if that realisation does not translate itself into some practical action, I believe that the future will hold great difficulties. And they will not be such as can be solved by changing Governments and Constitutions and oaths.

On the other hand, if in the economic field the people will face the new responsibilities, the new opportunities, the new difficulties, that are theirs, there need be no fears for the future. The Government is convinced that people all over the country are adopting a new outlook. They want no more political wrangles; they want to see constructive things done, and to help in the doing of them.

We propose the reductions I have announced as an act of faith in the Saorstat and its future. We do not propose them rashly or casually, but because we are convinced, after careful thought, that they are a stimulus which the country needs, and to which it will respond.

THE LATE MR. ROCHFORT MAGUIRE.

MEMORIAL SERVICE IN LONDON.

A large congregation attended the Memorial Service for the late Mr. Rochfort Maguire in St. Margaret's Church, Westminster, yesterday.

The Service was conducted by the Right Rev. Bishop Beaven (Southern Rhodesia) and the Rev. W. E. Morgan, in the absence of the Rector, Canon W. H. Carnegie.

After the Benediction, "Rest Eternal" was sung by the choir, and was followed by the hymn, "Now the labourer's task is o'er." At the close, Chopin's Funeral March was played.

Among the relatives present were Miss Katharine Maguire and Mr. and Mrs. George Bowen.

The British South Africa Company was represented by Baron Emile d'Erlanger and the Hon. Arthur Villiers, D.S.O., directors; Lieutenant-Colonel H. Marshall Hole, C.M.G., secretary; Mr. P. J. Baird, O.B.E., chief accountant; Mr. R. C. Bolton, registrar; Mr. G. C. Candler, M.B.E., and Mr. C. W. S. Maude, assistant secretaries, and Mr. C. Hely Hutchinson. The Beira Railway Company was represented by Mr. F. W. Barrow, director, and Mr. John Reed, secretary. The Rhodesia Railways were represented by Mr. R. J. Hackshaw, secretary, and Mr. Fitz-Gerald, assistant secretary. Others in the congregation were Viscount Lascelles, the Hon. Mrs. Edward Lascelles, Viscount and Viscountess FitzAlan, the Earl and Countess of Kenmare, Viscount Younger, Lady de Trafford, Viscount Ullswater, Lord Askwith, the Earl of Cromer, Lord D'Abernon, the Earl of Wemyss, the Dowager Countess of Gosford, the Countess of Gosford, the Dowager Countess of Jersey, Lady Frances Younghusband, Lady Pontifex, Sir Plunket Barton, the Viscountess Curzon, the Marchioness Curzon of Kedleston, the Earl and Countess of Derby, and General Sir William Pulteney.

Among those who were unable to be present were the Duke of Abercorn, Sir Lewis Michell and the Marquess of Winchester.

Memorial Services were held also at Salisbury and Bulawayo, Southern Rhodesia.

CENTRAL CRIMINAL COURT.

LIMERICK BANK ROBBERY.

JURY AGAIN DISAGREES.

(BEFORE MR. JUSTICE MEREDITH.)

For the second time a jury disagreed in the case against Thomas Hynes, who was charged that, at Fanningstown, Co. Limerick, on the 16th June, 1922, when armed with a revolver, he robbed Maurice Nolan, an official of the Munster and Leinster Bank, of £113 in cash and £7,000 in cheques and securities. Hynes was allowed out on bail.

Mr. W. J. Gleeson (instructed by Mr. James Brady) defended.

Mr. Carrigan, K.C., for the State, said that the robbery took place at a time when people were at one another's throats; but both sides repudiated the conduct of the prisoner and co-operated in running him down, with the result that Hynes was arrested on the very day that he carried off the robbery. The man who "held up" the bank officials wore only a semblance of disguise—a piece of rag—and he was perfectly well known to both Mr. Nolan and the other official, who had since died. The prisoner was subsequently found in Adare, in the custody of the irregulars.

Mr. Maurice Nolan, one of the bank officials, bore out Mr. Carrigan's statement.

Edward Bennett, an ex-member of the National Army, said that when the accused was found in the custody of the irregulars at Adare he searched him and found eleven rounds of revolver ammunition on him. When he questioned Hynes about the revolver the accused said that he had lost it at a hurling match.

To Mr. Gleeson—Only one of the rounds of ammunition fitted the revolver that was found.

John O'Connor, who was working in a quarry close to where the robbery took place, deposed to knowing the accused and to having seen him about 2 p.m. on the road "leading on to between Croom and Adare." He was going towards Adare on a bicycle and had passed the spot where the "hold up" took place.

The accused, in evidence, stated that he was in the City of Limerick on the day in question. He called at McBirneys there in the afternoon, and was observed by troops of the National Army. He was stopped, and was about to be brought to the military barracks when General Murphy came on the scene and identified him. He was then released. He left by the train for Adare, arriving there at 6.30. He denied being near the place of the robbery that day.

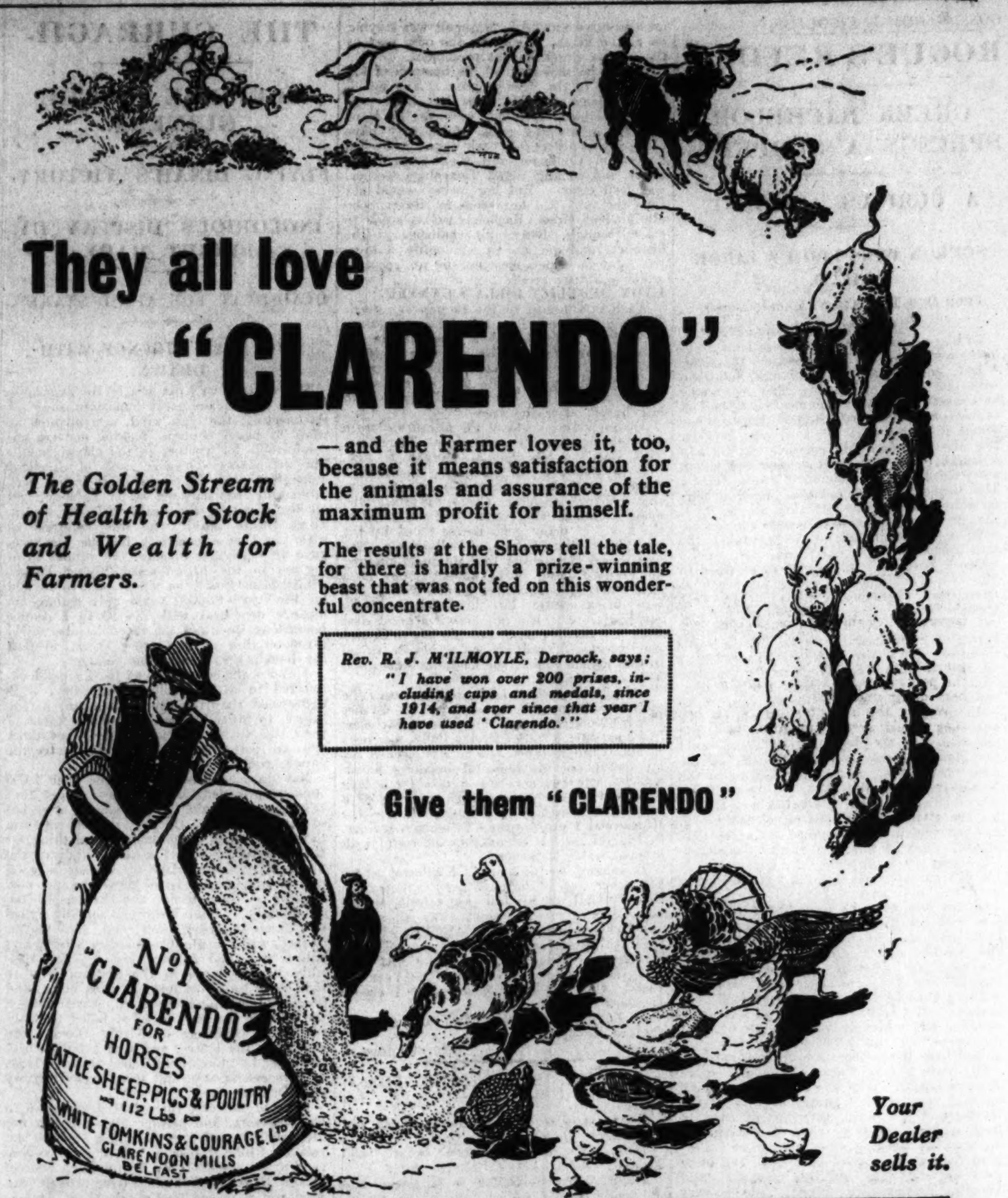
Timothy Murphy deposed to having been in charge of the Government troops in Limerick on the 16th June. About 2.30 p.m. he found Hynes in custody and had him released.

LIQUOR ACT EVICTION.

PUBLICAN AND WIDOW TENANT.

At the Belfast Recorder's Court yesterday Mary Dickey, a widow, of Trench Hill, grocery and confectionery shop in Ballyeaston, was awarded £75 compensation for loss, caused by what she alleged was unreasonable disturbance.

The respondent, Stafford Carmichael, publican and grocer, the landlord of the shop, said that when he served a notice to quit on the tenant he was merely complying with the provisions of the Intoxicating Liquor Act. By reason of that Act he was prohibited from carrying on the business of a publican and grocer together. He did not want Mrs. Dickey's trade.



DUBLIN DISTRICT COURT.

CHARGE AGAINST A SOLICITOR.

MISAPPROPRIATION OF MONEYS.

(BEFORE MR. COLLINS.)

Charles P. O'Neill, solicitor to the Blackrock Urban Council and a former chairman of the Pembroke Urban Council, appeared on remand, charged with having fraudulently converted to his own use £1,757, the property of the Blackrock Council.

Mr. D. O'Flaherty, Chief State Solicitor's Department, prosecuted, and Mr. Nolan Whelan (instructed by Mr. Charles Murray) appeared for the accused.

John Mooney, Town Clerk of the Blackrock Urban District Council, stated that the accused had acted as solicitor to his Council for over twenty years. The accused was instructed by the Council to complete certain leases from the Council, including the following:—To Martin McDonnell, of the houses and premises, No. 5 Temple Park, W., in consideration of a fine of £495; to F. B. Russell, of 2 Temple Park, W., in consideration of a fine of £487; to Denis R. Burke, of 3 Temple Park, W., in consideration of a fine of £495; and to Mrs. Moya Rooney, 5 Temple Park avenue, in consideration of a fine of £480.

The four persons mentioned paid, on the signing of the agreements for the respective leases, the sum of £50 each as deposits, this amount being duly lodged to the credit of the Council. The leases were duly completed by the Council, and the accused, on behalf of the Council, received the sums of £445, £437, £445 and £430, representing the balance of the purchase moneys or fines, at different periods between May and October last.

At a special meeting of the Housing Committee, held on the 6th October, the accused admitted to the members of the Committee, in the witness's presence, that he had received payment for five houses, the money for which he promised to hand over on the following day. As no communication had been received from the accused, the witness called at his offices on the 9th October, but the accused was not in. On the 10th October the witness again called to the accused's office, and was handed by the accused's assistant a draft on the National Bank for £437, payable to the Urban District Council, and dated 7th May, 1924. That draft was in respect of the payment of the balance of the purchase money for one Michael Kenny.

At the same time the witness received from the accused's assistant a cheque drawn on the Bank of Ireland for £437. It was dated 13th September, and was drawn by Thomas Morrow, payable to the Council, in payment of the balance of his purchase money. No further communication was received from the accused until the 13th inst., when the witness received a letter tendering his resignation.

A deputation met the accused at his office, and he admitted he had applied the moneys which he had received from the purchasers of three of the houses to his own use, and that he was endeavouring to receive a similar amount from friends for the purpose of paying it over to the Council. He further admitted that he had completed the purchase of a further house, and that he had lodged the money which he had received to the credit of his private account in the bank on the previous day. He promised that he would go to the bank and hand over a draft to the Town Clerk for the amount, but failed to do so.

A meeting of the Council was held on the following day. A letter was read from Messrs. C. J. Reddy and Son stating that the accused had left the country, having previously executed a power of attorney in favour of Stella O'Neill and Arthur Swaine, for whom they were acting.

Accused was further remanded until Monday next.

PUBLICAN'S FOURTH "BREACH."

Joseph Corr, publican, 8 North Wall, was fined £20, to be endorsed, for a breach of the licensing laws on the morning of Sunday, February 18th last.

The police evidence was that twenty-one men were found in the premises, with measures containing porter before them. All but four of them gave wrong addresses.

Mr. Collins said that the defendant had been fined during the last few years sums of £20, £5 and £10. They had refused to renew this licence, but it was granted on appeal. He could not understand why the Recorder granted a renewal. The licence should not have been renewed at all.

Philip Smyth, 78 Meath street, publican, was fined £2 for failing to admit the police at 10.35 p.m. on March 17th.

THE RIALTO CHASE.

Sean Costello, who was captured, after an exciting chase, in a field near Rialto Bridge on the 14th inst., was returned for trial, charged with attempted murder, threatening to murder, burglary and the possession of a bulldog revolver without authority.

Returning a verdict of suicide, without evidence to show the state of the couple's minds, the coroner, at the inquest at Shaw yesterday, on Sarah Wilson (18) and George Tarkenter (24), lovers, who were found drowned together in a millside pond, after being missing for five days, said that he was being very lenient. When missed their parents thought the couple had run away to marry as a joke, which the coroner described as a peculiar form of joke.

BROADCASTING.

TO-DAY.

The letters "S.B." in these programmes signify a simultaneous broadcast from the station mentioned.

LONDON (2LO)—365 Metres.

1.0-2.0—Time (Greenwich). 4.0-5.0—Music performed during Afternoon Tea at the Trocadero. 6.0-6.35—Children. 6.35—Music. 7.0—Big Ben, Weather and News. Market Prices for Farmers (S.B. to all Stations). French Recital (S.B. to all Stations). 7.30—Music. S.B. to all Stations except Manchester. 7.40—Mr. Foot, "A Voyage Round the World" (S.B. to other Stations). 8.0—Winifred Fisher (soprano), London Male Voice Octet, Wireless Symphony Orchestra. 10.0—Time (Greenwich), Weather, and News. 10.30-11.0—"The Banner of St. George" (Elgar). S.B. from Birmingham. 11.0—Savoy Bands. 11.30—Close.

CHELMSFORD (5XX) — 1,600 Metres (High-Power Station).

6.0-10.30—From London. 10.30-11.0—From Birmingham. 11.0-11.30—From London.

BIRMINGHAM (5IT)—475 Metres.

3.30-4.30—Pianoforte Quintet. 5.0-5.30—Women. Harold Casey (baritone). 5.30-6.30—Children. 7.0-7.55—From London. 8.0—Station Symphony Orchestra, Repertory Chorus. Emily Broughton (soprano), Thorpe Bates (baritone), Percy Edgar (recital). 10.0—Weather and News. 10.30—"The Banner of St. George." S.B. to other Stations. 11.0—Savoy Bands. 11.30—Close.

BOURNEMOUTH (6BM)—385 Metres.

3.0-4.30—Municipal Orchestra. 4.30-4.40—Women. 5.0-6.30—Children. 7.0-7.55—From London. 8.0—Wynne Ajello (soprano), Ruby Shepherd (contralto), Herbert Thorpe (tenor), George Pizzey (bass), Brindsley Twain (entertainer), "6BM" Chorus, Wireless Orchestra. 10.0-10.30—From London. 10.30-11.0—From Birmingham. 11.0-11.30—From London.

CARDIFF (5WA)—351 Metres.

3.0-4.30—Ethel Fairburn (soprano), Station Orchestra. 5.0-5.30—"5WA'S" "Five O'Clocks." 5.30-6.30—Children. 7.0-7.40—From London. 8.0-10.30—From London. 10.30-11.0—From Birmingham. 11.0-11.30—From London.

MANCHESTER (2ZY)—375 Metres.

4.30-5.0—Dance Music. 5.30-6.30—Children. 7.0-7.30—From London. 7.30-7.40—Agricultural. 8.0—Miriam Licette (soprano), Muriel Brunskill (contralto), Frank Mullings (tenor), Thorpe Bates (baritone), Norman Allin (bass), Milton Hayes (entertainer), Albert Sammons (violin), Arthur Catterall (violin), William Murdoch (pianoforte), the J. H. Squire Celeste Octet, Orchestra. 10.0—Weather and News. 10.15—Concert (continued).

NEWCASTLE (5NO)—400 Metres.

11.30-12.30—Alfred Smith (oboe), Joseph Saul (songs and monologues). 3.45-5.15—Gladys Seymour (pianist entertainer), Robert Sturtivant (bass), Station Trio. 5.15-6.0—Children. 7.0-10.30—From London. 10.30-11.0—From Birmingham. 11.0-11.30—From London.

GLASGOW (5SC)—420 Metres.

3.30-4.30—Wireless Quartet, Hamish MacIntyre (tenor). 4.45-5.15—Women. 5.15-6.0—Children. 6.0-6.5—Farmers. 7.0-7.55—From London. 8.0—Station Choir and Orchestra. J. N. McGillivray (baritone). 10.0—Weather and News. 10.30-11.30—Savoy Bands.

BELFAST (2BE)—435 Metres.

4.0-5.30—Station Orchestra, Eileen Ledlie (mezzo-soprano). Prelude to "Carmen" (Bizet), Overture, "Plymouth Hoe" (Ansell); Symphony No. 6 in C (Schubert), "Fair Spring is Returning" (Saint-Saens), "The Tryst" (Sibelius), "I Know Where I'm Goin'" (H. Hughes), "Oh! No, John" (Cecil Sharpe); Humoreske in G (Dvorak), Bassoon Solo: Caprice, "In Cellar Cool"; Xylophone Solo, "La Pluie" ("The Rain"); "Childhood's Memories," Part II. (Somers). 5.30-6.15—Children. 6.35—Radio Association Talk. 6.40—Ministry of Agriculture Bulletin. 7.0-10.30—From London. 10.30-11.0—From Birmingham. 11.0-11.30—From London.

REBUILDING THE LAND OF ISRAEL.

BAZAAR OPENED IN DUBLIN.

The movement for the restoration of the Jewish people to Palestine was the subject of an address, delivered yesterday by Dr. I. Herzog, M.A., D.Litt., Chief Rabbi for the Irish Free State, at the opening of the Zion Bazaar at the Rathmines Town Hall, Dublin. The bazaar has been organised to aid the Jewish National Fund and the Women's Agricultural School in Palestine.

A telegram was read from the Executive of the fund in London, extending heartiest good wishes to the organisers of the bazaar, and wishing it every success.

Dr. Herzog said that general interest in the movement had recently been awakened owing to the Lord Balfour's visit to Jerusalem and his opening of the Hebrew University there. The eyes of the world were once more focussed upon the land of their fathers. But while others were detached observers, interested in a phenomenon scarcely paralleled in history, the Jewish people were the party directly concerned. Upon them devolved the task of rebuilding the land of Israel. For more than eighteen centuries they had been yearning and praying for the restoration of Zion, but now the time had arrived when they had not only to pray, but also to work.

Palestine should be for them much more than a mere place of refuge for their persecuted brethren. Assuredly there ought to be at least one spot upon God's earth where the Jew could live by right as a distinctive self-contained organism, free to develop in his own way. They had to thank Almighty God that they of the present generation had lived to see the beginning of the revival of Zion, in which their ancestors had shed torrents of tears.

Mr. William Nurock, who presided, said that it was due to the initiative of the Jewish women of Dublin that the bazaar had been organised.

The bazaar was then formally opened. On the motion of Mrs. Solomons, seconded by Mrs. Ida Briscoe, a vote of thanks was passed to Dr. Herzog and to Mr. Nurock.

The bazaar is housed mainly in the spacious concert room of the Town Hall.

The presidents of the various stalls are as follows:—Tea, Mrs. Briscoe; Ladies' Charitable Society, Mrs. Nurock; Ukraine, Mrs. Herzog; Dorcas, Mrs. Gudansky; Jewish National Fund, Mr. Billman; Bric-a-brac, Mrs. Wine; Sweets and Chocolates, Mr. Cowan; Stationery, Miss Jackson; Cake, Mrs. Harris; Fruit and Flowers, Mrs. Zlotover; Refreshments, Mrs. Davis; Girls' Club, Woolfson; Palestine, Mrs. Leventhal; and Cigarettes, Mrs. Eppel.

The bazaar will conclude to-night with a grand carnival.

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GOSSIP FROM THE COURSE.

ROGUE'S REFORM

GREEK BACHELOR SPRINGS A SURPRISE.

A CURIOUS ACCIDENT.

SOPRON WINS FROM A LARGE FIELD.

From Our Travelling Correspondent.

EPSOM, Wednesday Night.

To buy a horse who appeared to be a dyed-in-the-wool rogue for 280 guineas on December 4 last, and to win the City and Suburban with him on the succeeding 22nd April may be a matter of luck or judgment, but the fact stands on record that Stanley Wootton accomplished this feat when Greek Bachelor this afternoon beat Mademoiselle M. by half a length, with D'Orsay a length and a half away third, and the favourite, Tapin, fourth. The Bachelor's Double horse gained a comfortable victory after starting at 25 to 1, though he might not have beaten the second, a 50 to 1 chance, had her jockey taken the rails when he had a clear lead.

Greek Bachelor won several races when in Mr. Gilpin's stable, including an event at Doncaster, where he a little luckily beat Dumas. He was sent at the end of that season with the rest of Lord Queenborough's horses to be trained by Captain Cecil Boyd-Rochfort. Last year he would do nothing at all, and he seemed to have turned a complete rogue. In September last Lord Queenborough sent him to Mr. Robert Gore to be schooled over hurdles. Mr. Gore told me this afternoon that when he came to him he would not even look at a hurdle. He never could get him over the smallest obstacle, so the owner took him away and put him up at the Newmarket December Sales to be sold for what he would fetch. Wootton bought him for the small price I have mentioned above, and put him in a selling race at Lincoln last month, which he won from the very moderate three-year-old, Irish Mere. He bought him in for 420 guineas, and did not run him again until this afternoon.

On his best form he was thrown into this race with 6st. 10lb., considering his previous form, and that he had run third to Ulula and Verdict in the same event last April. I always had what is called a "sneaking regard" for him, and mentioned here this morning that he had a very good each way chance. His trainer also was of the same opinion, but when he saw the strength of the opposition this afternoon he only permitted himself a moderate each way bet.

His victory only shows that some horses do turn cunning from the constant galloping on the very wide expanses of Newmarket Heath, and that when they are removed to fresh training quarters, where the conditions are entirely different, they once more run as kind horses. No horse could have run more generously than he did this afternoon, and Wootton's apprentice, Sirett, rode a very good, strong race on him, the horse responding most gamely to all his efforts.

A SOMEWHAT FARCICAL RACE.

It was, on the whole, a somewhat farcical race. To begin with, the start was a very moderate one. The favourite, Tapin, was drawn in the No. 1 position on the rails, and was caught standing, "flat-footed" when the tapes went up. The result was that he lost three of four lengths, and was soon clean cut off. Donoghue then had to take him round to the outside, and, in spite of all his disadvantages, he made up so much ground that he was able to finish fourth. I am of opinion that, had he struck off in the same fashion as he did at Lincoln, he would have won easily.

The high-class horses in the race were all non-plussed. Sansovino was so slowly into his stride that he soon dropped back into the rear and never improved his position. The same remark applies to Verdict. Parth was well away and ran well for a time, but he dropped back so quickly as to suggest that he is not too much in love with racing nowadays. Condover was prominent for a long time, but never quite looked like winning. A remarkable thing happened to Cockpit, who was very much fancied by his trainer. He jumped off well, but soon after both feet of his jockey went through the irons and he nearly came off. The result was that the colt lost so much ground that he was soon tailed off last. Mr. Bliss could never come up to the leaders, nor could Evander or Baton Rouge.

The only one of the good-class horses in the race to make any sort of show was D'Orsay, and he was so well placed at the distance, with a clear course in front of him, that had he been anything like the horse he is claimed to be, he should have won easily. But he was powerless and must be an over-rated animal. Mignault was staying on at the finish, which was the only part of the race in which he was prominent.

It may be said that all the honours of the race went to the light-weights. The moderate Mademoiselle M., who has been considered a mere sprinter, went off in front and set a cracking pace, which may have carried the others off their legs. She led first from Condover and then from Brimstone, and coming round Tattenham Corner, was well clear. But her jockey would not take the rails and left room for Sirett, who always had Greek Bachelor well placed, to come through, deliver his challenge at the distance, and get up to win easily a race, the form in which may not be an accurate guide to future events.

LADY DERELICT FILLY'S CANTER.

Much of the rest of the racing was good. The filly by Honey Bee, out of Lady Derelict, jumped off in front with a clear lead in the Betchworth Selling Plate, and won in a canter by four lengths. This is a nice-looking wide-hipped little filly on the small side, but Wootton went to 950 guineas to buy her in after the race.

An interesting event of the afternoon was a first victory for the produce of Tetratema. This was the filly out of Morgan le Fey, bred by Mrs. G. H. Dennehy in Queen's County. Her dam is out of a full sister to that brilliant sprinter, Great Surprise, who made history on this course, and she is full of the blood of many good horses raced by the late Mr. William Dunne, of Ballymanus. She was leased last season to Captain Humphrey de Trafford, and, with the advantage of a good start, she simply flew on this course, and won in a canter by three lengths from Stephania. She has not grown a great deal since her yearling days, but she has thickened and broadened, and, as she is ideally suited to this Epsom course, she made the opposition look very small.

Sopron was another Irish-bred winner of the afternoon, who took the Apprentices' Stakes for Sir Frederick Freake. Like Greek Bachelor, Clackmannan, a son of Pretty Polly, was once in Mr. Gilpin's stable, but he was weeded out on account of his habit of breaking blood-vessels. He has not won a race for a long time, but he was good enough to bring off a ten to one chance in a huge field for the Kingswood Plate for the Cheltenham trainer, C. Piggott, who is remarkably successful with a small stable of horses.

To-morrow we pass on to Sandown, where the Esher Cup is the chief event. I imagine that OOJAH, on his last year's form, should be able to give the weight away all round, and I choose him to win. ZAROPE, who ran well at Newmarket last week, may win the Twickenham Handicap, and the CARIAMA colt should win the Cobham Two-Year-Old Plate. Only in his absence would I choose Dodder.

At Pontefract MERRIMENT may win the Carlton Handicap.

GALTEE MORE.

SPECIAL SELECTIONS FOR TO-DAY.

Westminster Gazette:—Double—Oojah and Merriment. To-day's best—Oojah.

Daily Express:—Double — Oojah and Dodder. Safety bet—Oojah (to win).

Daily Mirror:—Double — Glanessa and Browside (nap).

Daily Graphic:—Double — Browside and Merriment.

Daily Mail:—Special selection—Dodder.

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HURST PARK MEETING.

SATURDAY, MAY 2.

VICTORIA CUP, a handicap plate of 2,000 sovs.; a Gold Cup value 250 sovs., and 1,500 sovs. to the winner, 150 sovs. to second, 75 sovs. to third, and 25 sovs. to fourth. Seven furlongs.

	Age.	st.	lb.		Age.	st.	lb.
Caravel (in. 7lb. ex.)	4	9	5	Donzelon	4	7	11
Pondoland	6	8	11	Purple Shade	4	7	5
Tom Pinch	4	8	10	Heliaster	5	7	6
Heverswood	4	8	9	Woodend	4	7	4
Jarvie				Tranquillete	4	7	2
(in. 5lb. ex.)	5	8	4	Mother's Son	4	7	1
Time	a	7	11	Abbey Island	a	6	11
Black Sheep	4	7	11	Creolian	4	6	9

BRETBY HANDICAP, NEWMARKET.

Drake, Precious, Pandarus, Fleet Cloud, Harrybelle, Silent Guard, Sunart, Empire, Ceramic, Glendun, Ruysdael, Brixton, Din o' War, Goldbound, Coventry, Fitzroy, Imparat, Castor Bridge, Durability, and Cartem.

MONTROSE HANDICAP, AYR.

(Weights raised 5lb.)

Westmead, Invercauld, Legend, Desultor, Good Opinion, Phantom Harry, Belgian Boy, Ornamentation, Alliston, and Beech Hill.

BELGRAVE STAKES, CHESTER.

Highbrow, Shippon, Sir Greysteel, Mignault, Pilum, Blanchfleur II., Henry the Seventh, Tunis, Peter Pax, Hidennis, Quandary, Cover King, Vaddy, Polymorphous, Wild Scot, Colesberg, Fair Dinkum, and Gabrielle.

THE CURRAGH.

SURPRISE IN THE GUINEAS.

FLYING DINAH'S VICTORY.

INGLORIOUS DISPLAY BY BRIGHT MAID.

DEAD-HEAT FOR APRIL STAKES.

A JOCKEY'S LICENCE WITHDRAWN.

The weather was not nearly so favourable for the second and most important stage of the meeting, the high wind, accompanied at times by heavy showers, making matters uncomfortable for visitors to the classic heath. The attendance, however, was of excellent dimensions and the sport again ruled very interesting, but backers, as on Tuesday, had all the worst of the deals with the layers. Thus, Bright Maid, who was regarded as little short of a certainty for the big race, gave an inglorious display, the winner turning up in the little-fancied Flying Dinah, whilst Slane Castle on whom odds were laid for the April Stakes, could only manage to make a dead-heat with the 50 to 1 chance Knocklong Boy, and the favourite also failed to materialise in two other races, so that the bookmakers had a fine innings.

Apropos the improvement in the paddock, referred to in this column yesterday, it is understood that the Stewards mean, in the future, to insist on the strict enforcement of their rule to the effect that none but those who are authorised to do so shall enter the parade ring.

Not since its inception has the Irish 1,000 Guineas provided such a fine race as that yesterday, nor has it previously attracted so many runners. On the two-year-old form the event looked a reasonably good thing for Bright Maid; for if it were a handicap she would have been asked to concede a good deal of weight to most of those she was now meeting on equal terms, and she was backed accordingly. She, however, signally failed to run up to expectations, and, as a matter of fact, was a negligible quantity after going half a mile and finished last. Then Hostility loomed large in the picture, only to fade out a couple of furlongs from home, and Maqueda, dashing to the front, was acclaimed the winner, but she, in turn, failed to withstand the challenge of Flying Dinah, who stayed on the better, and won a trifle easily in the end. Carlovia finished third in front of Princess Salome, and then came Hostility and Drumshamuck.

None of the first three had a quotation in the wagering, and neither Flying Dinah nor Maqueda succeeded in earning a bracket last season, whilst Carlovia had only a selling race to her credit. By White Eagle, out of Dinah Dear by Santoi, Flying Dinah was bred and is owned by Captain G. F. Dunne, and she holds engagements in the Irish Oaks and St. Leger.

The Leopardstown disappointment, Lorient, was given another chance in the Paddock Plate, and now atoned for that failure, but may have been lucky to beat the outsider, Roseate Air, whose jockey, J. Hamilton, did not ride a particularly strong finish. It came as no surprise when he was immediately called before the Stewards, who, not being satisfied with his explanation, withdrew his licence. Ambrose, who was backed practically to the exclusion of all else in the Maddenstown Plate, was always held safe by Deflation, who, up to this year, was running in England with a fair measure of success, but was not greatly fancied for yesterday's race, which he won in effortless fashion.

Although Slane Castle was always a hot favourite for the April Stakes, several of the others were well backed, notably Cadwall and Brian Boy, but neither of them was concerned with the finish, which was a thrilling affair, Slane Castle just getting up in the last stride to make a dead-heat with the 50 to 1 chance, Knocklong Boy. The latter was quickest into his stride, and half-way up held a clear lead on the rails, with the favourite on the other side of the course lying second in front of Brian Boy, Cadwall and Longquill. Below the distance Knocklong Boy swerved slightly, but young Doyle quickly straightened him and then ensued a dour struggle, Slane Castle gradually lessening the gap, and it was only on the post that he caught the three-year-old. A division of the stakes was arranged.

East Galway, who commanded most support for the Stand Plate, which attracted a big field, flattered for a long way, and accounted for everything except the County Limerick trained Pearlmore, about whom 100 to 8 was easily obtained at flagfall. The Apprentices' Plate fell to Helen Adair, who, however, had not much to spare over Olla, the small boys who rode both shaping very well, indeed. Details:—

2.15—PADDOCK PLATE of 200 sovs., of which the second receives 20 sovs. and the third 10 sovs. For two years old. 5 f.
Major Dixon's br. c. LORIENT, by Lomond—Annie Laurie, 9-0 ....Jos. Canty 1
Mr. H. M. Hartigan's ROSEATE AIR, 9-0 ....J. Hamilton 2
Mrs. T. Coombs's MAY PAN OUT, 8-9 ....W. Howard 3
Mr. J. J. Parkinson's Ardmoss, 9-0......E. Quirke 0
Mr. J. T. Rogers's Peculiar, 9-0......W. Buckley 0
Mr. H. J. Kirwan's Linette, 8-9........J. Moylan 0
Mr. C. T. McAllister's Uno, 8-9......P. Fitzgerald 0
Mr. A. H. Macaulay's Lost Straw, 8-9...T. Burns 0
Mr. R. Power's Scarlet Silk, 8-9......Jas. Doyle 0
Mr. T. C. Price's Catty Cee, 8-9.........M. Ward 0
Mr. W. P. Ryan's Marlhill Lass, 8-9...E. Barrett 0
(Winner trained by P. Behan.)

Betting—Evens LORIENT, 5 to 1 agst. May Pan Out, 6 to 1 Ardmoss, 20 to 1 any other.

Lorient set the pace to May Pan Out, Roseate Air, Marlhills Lass, Uno, Ardmoss, and Catty Cee, for three furlongs, when Roseate Air momentarily showed in front, but Lorient quickly resumed the lead, and won by a length; three-quarters of a length separated second and third. Ardmoss was fourth, Marlhills Lass fifth, Catty Cee sixth, and Scarlet Silk next.

2.45—MADDENSTOWN PLATE of 100 sovs., of which the second receives 10 sovs. and the third 5 sovs. A handicap. 5 f.
Mrs. T. Coombs's ch. c. DEFLATION, by Greenback—Prescription, 5, 9-2.........W. Howard 1
Mr. J. J. Parkinson's AMBROSE, 3, 7-5 (car. 7-6) ....P. Beasley 2
Major Shirley's PROSE AND VERSE, 3, 6-9 ....E. Walsh 3
Mr. H. Stockman's Wisket, 6, 9-6......Jas. Doyle 0
Mr. R. Crotty's Flying Spray, 5, 8-0...E. Quirke 0
Mrs. T. O'K. White's Mount Prospect's Maid, 3, 8-0 ....W. Treacy 0
Mr. D. J. Cogan's Lallou, 3, 7-7......Jno. Doyle 0

Betting—Evens Ambrose, 6 to 1 each agst. DEFLATION, Mount Prospect's Maid and Lallou, 100 to 8 any other.

Ambrose led from Deflation, Prose and Verse, Lallou, and Wisket, for three furlongs, when Deflation took command, and, making the remainder of the running, won easily by four lengths; six lengths divided second and third. Lallou was fourth, Wisket fifth, and Flying Spray next. Time—66 4-5 seconds.

3.25—THE IRISH 1,000 GUINEAS, of which the breeder of the winner and owner of the second receives 50 sovs. each, and the breeder of the second and owner of the third 30 sovs. each. For three years old fillies; 9st. each. 1 m.
Captain G. F. Dunne's br. f. FLYING DINAH, by White Eagle—Dinah Dear, 9-0...R. Cullen 1
Mr. F. Clarke's MARQUEDA, 9-0......J. Moylan 2
Mr. J. J. McAuley's CARLOVIA, 9-0...Jas. Doyle 3
Lady Ludlow's Bright Maid, 9-0......J. E. Leach 0
Lord Furness's Hostility, 9-0.........W. Buckley 0
Mrs. V. Morton Jackson's Maid of the Heath 9-0 ....Jos. Canty 0
Mr. J. Musker's Dinette's Daughter, 9-0 ....P. Beasley 0
Mrs. J. O'Callaghan's Barrackton Lass, 9-0 ....M. Wing 0
Mr. J. H. H. Peard's Irish Melody, 9-0 ....H. Beasley 0
Mr. J. Leach's Drumshemuck, 9-0......T. Burns 0
Mr. Shaw's Princess Salome, 9-0.........E. Quirke 0
(Winner trained by J. Rogers.)

Betting—Evens Bright Maid, 4 to 1 agst Princess Salome, 7 to 1 Irish Melody, 8 to 1 Hostility, 100 to 8 FLYING DINAH, or any other.

Dinette's Daughter was the first to show in front, followed by Hostility, Maqueda, Carlovia, Bright Maid, Princess Salome, Irish Melody, and Flying Dinah, and so they ran for four furlongs, when Hostility assumed command, pursued by Princess Salome, Maqueda, Carlovia, and Flying Dinah. Inside the distance Maqueda headed Hostility, and came on from Carlovia and Flying Dinah, who challenged close home and won by a length and a half. Princess Salome was fourth, Hostility fifth, Drumshemuck sixth, Irish Melody seventh, and Barrackton Lass next. Time—1 min. 56 1-5 secs.

3.55—THE APRIL STAKES of 500 sovs., of which the second receives 50 sovs. and the third 30 sovs. Weight for age, etc. 6 f.
Mr. J. H. H. Peard's ch. c. SLANE CASTLE, by The Tetrarch—Ballyrumber, 5, 8-4 ....H. Beasley *
Mr. W. Coffey's ch. c. KNOCKLONG BOY, by Pop-Along—Kilfrush, 3, 7-4...James Doyle *
Mr. O'Reilly's LONGQUIL, 3, 7-9 ....D. Cullen 3
Mr. T. Ray's Clonlara, 5, 8-4.........D. Ward 0
Capt. B. Daly's Brian Boy, 3, 8-1 (car. 8-3) ....M. Wing 0
Mr. Shaw's Lomond's Lake, 3, 7-9 ...W. Redmond 0
Mr. Galstaun's Golden Quest, 3, 7-4...P. Beasley 0
Mr. I. J. Blake's Cadwal, 3, 7-4......R. James 0
Mr. Joseph Reid's Golden Bird, 3, 7-4 J. Patman 0
Major Dixon's Salve, 3, 7-4..........W. Treacy 0
*Dead-heat. Stakes divided.
(Slane Castle trained by Owner; Knocklong Boy by T. Perry.)

Betting—11 to 8 on SLANE CASTLE, 5 to 1 agst. Cadwal, 6 to 1 Brian Boy, 10 to 1 Longquil, 100 to 8 each Golden Bird and Salve, 20 to 1 each Clonlara and Golden Quest, 50 to 1 each KNOCKLONG BOY and Lomond Lake.

Knocklong Boy set the pace to Cadwal, Slane Castle, Brian Boy, Golden Bird, and Longquill, for five furlongs, when Slane Castle drew out in pursuit of Knocklong Boy, and, getting on terms in the last stride, made a dead-heat. Three lengths off Longquill was third, Brian Boy fourth, Cadwal fifth, Golden Bird sixth, Clonlara seventh, and Salve next. Time—1 min. 22 2-5 secs.

4.25—STAND PLATE of 100 sovs., of which the second receives 10 sovs. and the third 5 sovs. A handicap flat race. 1½ m.
Mrs. D. Moloney's b. m. PEARLMORE, by Birlingham—Tecla, 6, 9-3 ....W. Treacy 1
Mr. Trench's EAST GALWAY, 6, 8-7 D. Ward 2
Mr. P. Thorpe's LISLEA, 4, 9-13...James Doyle 3
Mr. Parkinson's Prince Pedro, 4, 10-9...E. Quirke 0
Mrs. T. Coombs' Portumna, 5, 10-3...J. Lenehan 0
Mr. Bartholomew's Tredina, 4, 9-9....S. J. Duffy 0
Mr. W. F. Power's Warfate, 6, 8-13. W. Redmond 0
Mr. P. Brophy's Too Richy, 5, 8-12...P. Beasley 0
Mr. J. J. Foley's Braemar, 4, 8-10......E. Foley 0
Mr. J. Turner's Sydenham, 4, 9-0.......T. Burns 0
Mr. A. M'Cann's Prince Troy, 4, 8-12...J. Dardis 0
Mr. R. Cargill's Tailte, 6, 8-8.......W. Howard 0
Mr. F. S. Myerscough's Bachelor's Doll, 4, 8-4 ....T. L. Browne 0
Mr. D. P. O'Brien's Miss Morella, a, 8-0 ....J. Patman 0
Mr. R. C. Ross's Sable Lady, 5, 9-3...J. Moylan 0
Mr. R. Adams' Silver River, 4, 8-8...M. Barrett 0
(Winner trained by M. M'Grath.)

Betting—3 to 1 agst. East Galway, 4 to 1 each Bachelor's Doll and Sydenham, 5 to 1 Lislea, 7 to 1 Sable Lady, 8 to 1 each Prince Pedro and Tailte, 100 to 8 each PEARLMORE and Tredina, 20 to 1 any other.

East Galway settled down in front of Tredina, Tailte, Lislea, Prince Troy, Sydenham, Bachelor's Doll, and Pearlmore, with Silver River at the head of the others. Two furlongs from home Pearlmore closed with East Galway, and, heading him close home, won by half a length; six lengths divided second and third. Bachelor's Doll was fourth, Prince Pedro fifth, and Tailte sixth. Time—2 mins. 52 1-5 secs.

4.55—APPRENTICES' PLATE of 100 sovs., of which the second receives 10 sovs. and the third 5 sovs. Weight for age, etc. 6 f.
Mr. J. J. Parkinson's b. f. HELEN ADAIR, by Loch Lomond—Ethel H., 3, 6-9...John Doyle 1
Mr. A. M'Cann's OLLA, 3, 6-5 ....W. Rea 2
Mrs. T. Coombs' PRINCESS THERESA, 4, 7-3 ....P. Moylan 3
Mr. J. T. Rogers' Mohczanna, 3, 7-7...E. Walsh 0
Mr. J. Hunter's Eagle Royal, 3, 6-13...J. Hunter 0
Mr. P. F. Cannon's Shy Lass, 3, 6-5...P. Barry 0
(Winner trained by Owner.)

Betting—3 to 1 each agst. HELEN ADAIR and Eagle Royal, 4 to 1 each Olla and Mohczanna, 5 to 1 Princess Theresa, 10 to 1 Shy Lass.

Helen Adair jumped off in front of Olla, Princess Theresa, and Mohczanna, and, making all the running, won by a length; three lengths divided second and third. Mohczanna was fourth and Shy Lass next.

SELECTIONS FOR TO-DAY.

Further good sport should be associated with the concluding stage of the meeting, and the race for the King's Plate in particular promises to be very interesting, even though neither Clonespoe nor Little Marten is likely to go to the post. Selections are appended:—

Welcome Plate—**Holy Fooks**; if absent, **Miss Druce.**
Youngsters' Stakes—**Duneen** or **Zantoi.**
His Majesty's Plate—**Voltoi.**
Rathbride Stakes—**Cygdar.**
Brownstown Plate—**Pine Bluff.**
Welter Plate—**Carril**; if absent, **Dalcassian.**

2.15—WELCOME PLATE of 100 sovs., of which the second receives 10 sovs., and the third 5 sovs. A handicap hurdle race. 2 m. Age st. lb.
FETHERNADALE (Mr. E. Trainor) Doyle 6 12 7
DULEEK (Mr. J. J. M'Auley) ...Coombs a 12 2
BAWN-NA-GLAS (Mr. W. J. Parkinson) Parkinson 5 12 1
QUARRY BOY (Mr. J. Walshe) Brabazon 5 12 1
ULSTER DIVISION (Mr. Barnett) ...Magee a 12 0
HOLY FOOKS (Mr. F. Burke) ...Dawson a 11 13
GERTRUDE P. (Mr. L. F. Ball) Delaney a 11 7
NO WORRY (Mr. C. Blackmore) Kirwan a 11 4
SABLE LADY (Mr. R. C. Ross) ......Moss 5 10 12
SYDENHAM (Mr. J. Turner) ...Jeffery 4 10 12
MOOR MAIDEN (Mr. R. L. Philpot) Moss 5 10 5
MISS DRUCE (Mr. M. J. Farrell) Manley 6 10 5
PEARLMAN (Mr. J. H. Locke) Fetherston 4 10 3
CLONMEEN'S PET (Mr. S. Grehan) Hunter 4 10 1
DUKE OF MONACLEAR (Mrs. M. Hughes) Dawson 4 10 1
RICHMOND (Mr. N. J. Grene) ...Moss a 9 7

2.45—YOUNGSTERS' STAKES of 200 sovs., of which the second receives 20 sovs. and the third 10 sovs. For two yrs. old. 5 f. st. lb.
VENOMOUS (Mr. R. N. Caddell) ...C. Rogers 9 0
ARDSALLAGH (Mr. A. M'Cann) ......Dawson 9 0
MERNAULT (Mr. J. Ryan) ....Owner 9 0
SHADZA (Mr. W. T. de Pledge) Fetherston 8 10
LADY HEMP (Mr. J. J. M'Auley) ...Coombs 8 10
DEE STREET (5lb.) (Capt. Dixon) ......Behan 8 9
HAPPY ARGO (5lb.) (Mr. J. J. M'Auley) Coombs 8 9
BE JABERS (5lb.) (Major Mitchell) ..Fetherston 8 9
BRIGHTER NIGHT (5lb.) (Mr. D. M. Slocock) Coombs 8 9
WONTBLONG (5lb.) (Mr. P. Thorpe) ...Doyle 8 9
MIRABEAU (5lb.) (Mr. J. J. Parkinson) Owner 8 9
MASTER KIT (5lb.) (Mrs. Scott) ......Brabazon 8 9
CLOCULLY (5lb.) (Col. Charteris) ...Hunter 8 5
DOMINI (5lb.) (Mrs. E. Kennedy)......Devoy 8 5
FOLLE FARINE (5lb.) (Mr. Coombs) ....Owner 8 5
MAY PAN OUT (5lb.) (Mrs. T. Coombs) Coombs 8 5
BACHELOR'S BALM (5lb.) (Mr. A. Lowry) Dawson 8 5
BONNY RIPPLE (5lb.) (Mr. M'Alinden) Ussher 8 5
SHANTBLONG (5lb.) (Mr. J. Rogers) ....Owner 8 5
WATCHFUL (5lb.) (Mr. J. J. Rogers) Owner 8 5
IMMATERIAL (5lb.) (Mr. O'Callaghan) ...Behan 8 5
ROITOI (5lb.) (Mr. J. J. M'Auley) ...Coombs 8 5
TRIMENA (5lb. and 5lb.) (Mr. Jeffery) ...Owner 8 4
DALKHUSHA (5lb. and 5lb.) (Mr. A. H. Macaulay) ....Tierney 8 4
SOME TOFF (5lb. and 5lb.) (Mr. R. C. Ross) Moss 8 4
DUNEEN (5lb. and 5lb.) (Capt. R. B. Brassey) ....H. Hartigan 8 0
SAXHAM CAT F., by Sonning (5lb. and 5lb.) (Mr. J. Burns) ....Perry 8 0
RED CHAFF WHITE (Mr. R. F. Gannon) Parkinson 8 0
STAR STONE F., by Bachelor's Craft (5lb. and 5lb.) (Mr. T. K. Laidlaw) ....— 8 0
ZANTOI (5lb. and 5lb.) (Mr. J. O'Brien) Coombs 8 0

3.25—HIS MAJESTY'S PLATE of 200 guineas. Weight for age. 1¾ m. Age st. lb.
CLONESPOE (Mr. N. J. Grene ......Moss 5 9 5
BLUE FISH (Mr. P. Rogers) ......Arnott a 9 5
ERIN'S FALLOCH (Col. Honner) ...Honner a 9 5
VOLTOI (Mr. J. J. M'Auley) ......Coombs 4 9 0
FALLOCHY (Col. Honner) ....Honner a 9 5
LITTLE MARTEN (Mrs. Collie) ...Reidy 6 9 5
PRINCE HIRAM (Mr. T. A. Byrne) Ryan 5 8 12
VALIANT (Major Cape) ....Owner 6 8 12
TAILTE (Mr. R. Cargill) ....Owner 6 8 12
PORTUMNA (Mrs. T. Coombs) ..Coombs 5 8 12
"1922" (Capt. J. A. Hornsby) ..F. Morgan 5 8 12
MISS MORELLA (Mr. D. P. O'Brien) Owner a 8 12

3.55—RATHBRIDE STAKES of 200 sovs., of which the second receives 20 sovs. and the third 10 sovs. For maiden three years old. 5 f. st. lb.
AIRLIE (Mr. E. Curran)..................Jeffery 9 0
CLONTY (5lb.) (Mr. H. Hone)............Dawson 9 0
STARMAN (Mr. Peter Kelly)...........J. Rogers 9 0
DAGDA (Mr. John Ryan)....................Moss 9 0
SIR STINGO (Mr. D. Sullivan)............Jeffery 9 0
GROSVENOR'S REWARD (Mr. J. Musker) Parkinson 9 0
DOUBLE DUTCH (Col. Giles Loder)..J. Rogers 9 0
FRENCH LASS (Mr. J. H. Bartholomew)..Owner 8 11
NAOMHA (Mr. O. M'Mullan)............Coombs 8 11
WILUBLONG (Mr. R. J. Duggan)....J. Rogers 8 11
LALLOU (Mr. D. J. Cogan).................Rice 8 11
BARRACKTON LASS (Mr. O'Callaghan) ..Behan 8 11
HELEN ADAIR (Mr. J. J. Parkinson)..Owner 8 11
RHEA (Mr. T. Ray)........................Owner 8 11
MAY ORB (Mr. P. Thorpe)...................Doyle 8 11
HONEY GIRL (Mr. D. J. Cogan)...........Rice 8 11
TALAGWA (5lb.) (Mr. H. Delaforce).....Jeffery 8 9
GOLDEN QUEST (5lb.) (Mr. J. C. Galstaun) Parkinson 8 9
ROSMEEN (5lb.) (Mr. A. M'Cann).......Dawson 8 9
CYGDAR (5lb.) (Mr. C. L. Mackean).....Jeffery 8 9
HACKLER'S DREAM (5lb.) (Mr. J. A. Mangan) Owner 8 9

4.25—BROWNSTOWN PLATE of 100 sovs., of which the second receives 10 sovs. and the third 5 sovs. For two years old. 5 f. st. lb.
GERAINT (Major Cape) ....Owner 9 0
BALLY BEE (Mr. J. J. Parkinson).......Owner 9 0
PINE BLUFF (Mr. J. J. Parkinson).......Owner 9 0
CROSS COURAGE (Mr. J. J. M'Auley) Coombs 9 0
BRANCARDIER (Mr. A. H. Macaulay)..Tierney 9 0
GAY STELLA (Col. Clarke)..............Staunton 8 11
MELLERAY'S STAR (Mr. A. B. Coyle)..Fordred 8 11
BRANDED (Mr. F. S. Myerscough)......Fordred 8 11
MARKS (Mr. J. J. Parkinson)..............Owner 8 11
EAR-RING (Mr. J. T. Rogers).............Owner 8 11
SOUTH LOUTH (Mr. J. C. M'Keever)..Walker 8 11
RIGHTING (Mr. R. C. Ross).................Moss 8 11
KILMANTIN (Mrs. Uvedale Tristram)..Dawson 8 11
DENIS ORR (£100) (Mr. John Doyle)..Owner 8 7
DESMOND FITZ (£100) (Mr. J. J. M'Auley) Coombs 8 7
ROSEANNA F., by Rathdennis (£100) (Mr. A. Martin) ....Owner 8 4
FISH POND (£100) (Mr. J. T. Rogers) ..Owner 8 4

4.55—WELTER PLATE of 100 sovs., of which the second receives 10 sovs. and the third 5 sovs. A welter handicap. 1 m. Age st. lb.
CARRIE (7lb. ex.) (Mrs. R. C. Ross) ...Moss 4 10 7
SAORSTAT (Mr. J. J. M'Auley)....Coombs 4 10 6
LOUVOIS PRIZE (Mrs. White) ...Dawson 4 10 5
GOSSIP SHOP (Mr. W. Desmond)....Collins a 10 1
BACHELOR'S POINT (Mr. J. J. M'Auley) Coombs 5 9 13
KING'S FALLOCH (Col. Honner)....Honner 4 9 9
COYPOU (Mr. A. M'Cann)...........Dawson 4 9 8
TANGLE TOPS (Mr. de Pledge) ..Fetherston 3 9 6
SLIEVROE (Mr. J. J. Parkinson)....Owner 4 9 6
PAXI (Mr. John Doyle).................Owner 5 8 4
ALMEIDO (Mr. A. B. Coyle)........Fordred 3 9 3
PROVINCIAL BOY (Mr. J. M. Prior Kennedy) Fetherston 5 9 3
SHINING JUG (Mr. A. Morrow)....Magee 6 9 2
FULL SPEED (Mr. A. Macaulay) ....Tierney 4 9 1
STARMAN (Mr. Peter Kelly)........J. Rogers 3 8 12
DALCASSIAN (Mrs. J. Flynn)......Coombs 3 8 7
WILD ORB (Mr. J. J. Parkinson) Owner 5 8 7
MEDIATOR'S HOPE (Mr. H. V. Kenny) Owner 5 8 7
PROFILE (Mr. D. R. Browning)....J. Rogers 3 8 7

SPORTING PARAGRAPHS.

Non-runners at Pontefract to-day:—Juvenile Plate — Samovar II., Nardoon. Carleton Handicap—Pride of Inglewood.

The runners for the King's Plate at the Curragh to-day will include Blue Fish (D. Ward), Erin's Falloch (M. Wing), Voltoi (W. Howard), Fallochy (Joseph Canty), and Prince Hiram (J. Moylan).

Non-runners at Sandown Park to-day:—Juvenile Plate—Surprise Party. Doubtful runners—Juvenile Plate—Bally Nuisance, Lightfingered. Marcus Beresford Plate—Pigeon Post. Cobham Plate—Hemisphere Rig.

Jockeys' engagements at Pontefract to-day:—Victoria Plate—Lady Delaney (H. Jameson), Greenspray (Winter), Binks (Hulme), Cymbal (Ingham), Lady Lucy filly (Crisp). Kirkby Selling Plate—Case Hardened (H. Jameson), Hope Deferred (Croney), Faithful Lad (Lindborg), Chicot (E. Sully). Carleton Handicap—Merriment (Evans), The Haberdasher (A. Balding). Houghton Handicap—Bolt from the Blue (Lindborg), Bell Heather (Hulme), Broad Gauge (Crisp). Park Plate—Blyth Bachelor (Bramhald), Organist (Gibson).

Jockeys' mounts at Sandown Park to-day:—Long Distance Selling Handicap—Philter (H. Jelliss). Juvenile Selling Plate—Tipsey Cake colt (H. Wragg), Cylgate (R. Jones), Glanessa (C. Elliott). Twickenham Handicap—Gold Star (H. Leach), Menassier (G. Richards), Lighthouse (J. Leach), Aganthe (Beasley), Synorix (T. Weston). Esher Cup—Oojah (C. Smirke), Lomondside (Beasley), Motley (R. Jones), Warminster (G. Archibald), Riding Light (Donoghue), Guilsborough (W. Alford), Peeping Tom (H. Leach), Vicot (F. Lane), Son of Spring (Beary), Glommen (H. Wragg), Air Chariot (T. Weston), Shimmering (D. Bonham). Marcus Beresford Plate—Browside (Carslake), Silver Sword or Conde (Beasley). Cobham Plate—Cariama colt (Donoghue), Dodder (H. Wragg), Wearing a Crown (H. Leach), Gliding Orb (G. Richards), Maud Musk filly (J. Leach), Stasiarch (C. Elliott).

EPSOM RESULTS.

1.30—BETCHWORTH SELLING PLATE of 300 sovs. Two years old. 5 f.
Mr. S. Wootton's LADY DERELICT f., by Honey Bee, 8-1 ....C. Smirke 1
Mr. V. P. Misa's BAY LADY c., 8-4 ..M. Beary 2
Mrs. S. Whitburn's WATER WRAITH, 8-1 ....R. Jones 3

Also ran—Katie Dear c. (H. Wragg), Slippery John (W. McLachlan, jun.), Lunan Mask (C. Gibson), Karema (D. Bonham), Scramble (G. Bezant), Zagara (W. Hollick), Tadpole (G. Barber). Off at 1.35. (Winner trained by Wootton.)

Betting—"Sporting Chronicle"—11 to 10 on LADY DERELICT FILLY, 7 to 2 agst. Slippery John, 7 to 1 Bay Lady colt, 100 to 8 each Scramble and Water Wraith, 20 to 1 any other. "Sporting Life"—Same.

Won by four lengths; three lengths. Scramble was fourth and Katie Dear colt last.

The winner was bought in for 950 gns.

2.5—KINGSWOOD PLATE SELLING H'CAP of 200 sovs. 7 f.
Mr. C. Green's b. h. CLACKMANNAN, by Lomond—Pretty Polly, 6, 8-5 ......C. Elliott 1
Mr. S. Wootton's DOSSIER, 4, 8-7 .....J. Sirett 2
Mr. A. Prince's HAREWICK, 4, 7-7 ....W. McLachlan, jun. 3

Also ran—Golly Eyes (M. Beary), Procis (G. Richards), Golden Way (V. Smyth), Royal Hussar (R. Jones), Noctifer (J. Marshall), Miss Sport (J. Dines), Humpty Dumpty (H. Wragg), Thistabel (J. Caldwell), Kinsman (F. Lane), Wittol (R. Dick), Granpan (H. Jelliss), Tragacanth (R. Grace), Wrangle (J. McLoughlin), S. and B. (J. W. Martin), Spinning Still (G. Smith, Sunsong (S. Donoghue), Mandling (R. White), Fancy Man (C. Smirke), Cambio (D. Bonham), Jimmy Valentine (T. Weston), Yarnton (A. Orme), Can Do (B. Lynch), Archangel (H. Robertson), Tunmore (H. Leach), Gallant Victory (H. Robbins), Longitude (G. Barber), Polisson (H. Graham), Clementia (K. Godby), Black Mask (A. Burns), East Lincoln (D. Morris), Lady Bessa (W. Alford). Off at 2.15 (Winner trained by C. Piggott.)

Betting—"Sporting Chronicle"—8 to 1 each agst. Procis, Sunsong and Dossier, 10 to 1 each CLACKMANNAN, Golden Way and Yarnton, 100 to 8 Golly Eyes, 100 to 6 Gallant Victory, 33 to 1 any other. "Sporting Life"—Same.

Won by three lengths; half a length. Sunsong was fourth and Cambio last.

The winner was sold to Mr. S. Wootton for 450 gns.

2.40—COPTHORNE PLATE HANDICAP of 300 sovs. Second 20 sovs About 1¼ m.
Mr. A. M. Jones's b. h. HONG KONG, by China Cock—Sanford, 6, 7-10 ....G. Richards 1
Mrs. Frame's POLISH PATRIOT, 5, 8-10 ....J. Dines 2
Lord Rosebery's HIGH FORCE, 6, 7-7 ....S. Donoghue 3

Also ran—Shippon (R Jones), Noce d'Argent (C. Smirke), Pinnace (H. Wragg), Tunis (T. Pryor), Golden Brick (F. Lane), Eyra (G. Smith), Earlestown (T. Weston). Off 2.51. (Winner trained by H. Turner.)

Betting.—"Sporting Chronicle"—7 to 2 agst. High Force, 11 to 2 Polish Patriot, 5 to 1 Noce d'Argent, 7 to 1 each Tunis and Pinnance, 8 to 1 each HONG KONG and Golden Brick, 100 to 7 each Kyra and Earlestown, 20 to 1 any other. "Sporting Life"—Same.

Won by three lengths; same. Golden Brick was fourth and Earlestown last.

3.20—CITY AND SUBURBAN HANDICAP—A sweepstakes of 3 sovs. each, 15 sovs. more for starters, with 1,000 sovs. added. Second 200 sovs., third 100 sovs. out of the stakes. About 1¼ m.
Mr. S. Wootton's ch. h. GREEK BACHELOR, by Bachelor's Double—Mitylene, 5, 6-10 ....J. Sirett 1
Major J. B. Paget's ch. f. MADEMOISELLE M., by Somme Kiss—Violet Tints, 4, 6-0 ....A. Berry 2
Mrs. S. Whitburn's b. h. D'ORSAY, by Son-in-Law—My Dame, 5, 7-12 ....R. Jones 3
Mr. A. K. Macomber's Parth, 5, 9-0..F. O'Neill 0
Lord Derby's Sansovino, 4, 9-0 ......T. Weston 0
M. A. Eknayan's Tapin, 4, 9-0 ....S. Donoghue 0
Lord Coventry's Verdict, 5, 8-10 ......M. Beary 0
Mr. J. Whittock's Condover, 6, 8-7 ...W. Lister 0
Mrs. D. Gardner's Mr. Bliss, 4, 8-1 C. Elliott 0
Mr. S. Tattersall's Baton Rouge, 6, 8-0 T. Pryor 0
Mr. Sol Joel's Evander, a, 8-0 ......H. Wragg 0
Mr. A. R. Firkin's Ragout, 4, 7-6 ....W. McLachlan, jun. 0
Mr. P. Nelke's Cockpit, 4, 7-5 ......G. Richards 0
Lady Edgar's Mignault, 4, 7-2 ....J. Dines 0
Mr. W. Raphael's Waygood, 5, 6-12 K. Robertson 0
Mr. H. J. White's Brimstone, 4, 6-6 (car. 6-7) ....H. Leach 0
Mr E. Humphreys's Peter Pax, 5, 6-6 J. Caldwell 0
Mr L. E. Cribbin's Fair Charlotte, 4, 6-0 ....J. Marshall 0

Off 3.39. (Winner trained by S. Wootton.)

Betting—"Sporting Chronicle"—7 to 2 agst. Tapin, 10 to 1 each Parth and D'Orsay, 100 to 9 each Verdict and Cockpit, 100 to 8 Evander, 100 to 7 Mr. Bliss, 100 to 6 each Sansovino and Baton Rouge, 20 to 1 Brimstone, 25 to 1 each GREEK BACHELOR, Condover and Ragout, 33 to 1 Mignault, 40 to 1 Waygood, 50 to 1 each Peter Pax and Mademoiselle M., 66 to 1 Fair Charlotte. Place betting proportionate.

"Sporting Life"—Same.

Condover broke the tapes, and Tapin was slow into his stride. Mademoiselle M., on the left showed the way to Condover on the right, Greek Bachelor in the centre, D'Orsay on the right, Fair Charlotte on the right, Brimstone on the outside, Mignault and Verdict, with Sansovino last, for three furlongs, when Brimstone went on second, followed by Condover, Fair Charlotte, Greek Bachelor, D'Orsay, Tapin, Mignault, Verdict and Sansovino, the rear being brought up by Cockpit. Descending the hill to Tattenham Corner, Fair Charlotte and Brimstone joined Mademoiselle M., the pair entering the straight pursued by D'Orsay, Greek Bachelor, Condover, Tapin and Sansovino. A quarter of a mile from home Brimstone was beaten, whereupon D'Orsay closed with Mademoiselle M., but the pair were challenged at the distance by Greek Bachelor, who got up on the inside and won cleverly by half a length; one and a half lengths separated second and third. Tapin was fourth, Condover fifth, Sansovino sixth, Verdict seventh, Mignault eighth, Brimstone ninth, Waygood tenth, Peter Pax eleventh, Baton Rouge twelfth, Evander thirteenth, Mr. Bliss fourteenth, Fair Charlotte fifteenth, and Ragout last. Time—2 mins. 5 3-5 secs.

Draw for Places—No. 1 (inside) Tapin, 2 Mademoiselle M., 3 Cockpit, 4 Verdict, 5 Evander, 6 Parth, 7 Ragout, 8 Greek Bachelor, 9 Mignault, 10 Waygood, 11 Sansovino, 12 Condover, 13 Mr. Bliss, 14 Fair Charlotte, 15 Baton Rouge, 16 D'Orsay, 17 Brimstone, 18 Peter Pax.

3.55—HYDE PARK STAKES of 3 sovs. each, 7 sovs. more if not struck out, with 200 sovs. added. Two years old. Second 5 sovs. out of stakes. 5 f.
Capt. H. de Trafford's MORGAN LE FEY F., by Tetratema—........W. McLachlan, jun. 1
Lord Allendale's STEPHANIA, 8-9...H. Jelliss 2
Mr. J. W. Harvie's LONDON BRIDGE, 8-9 ....G. Richards 3

Also ran—Royal Falcon (H. Leach), Seamaid c. (R. Perryman), Torinos (V. Smyth), Fortlet c. (S. Donoghue), Chitty Bang Bang (R. Jones), Dunbiedykes (G. Smith), Candid (C. Smirke), Rhodanthe (G. Archibald), Queen of the Foam (M. Beary). Winner trained by Boyd-Rochfort.

Betting.—"Sporting Chronicle"—7 to 2 agst. Seamaid c., 9 to 2 each Fortlet c. and Rhodanthe, 6 to 1 each MORGAN LE FEY F. and Queen of the Foam, 8 to 1 Stephania, 100 to 8 any other. "Sporting Life"—Same.

Won by three lengths; same. Rhodanthe was fourth, and Candid last.

4.30—TADWORTH PLATE, handicap of 400 sovs. Second 30 sovs. 6 f.
Mr. J. S. Courtauld's gr. c. HERON, by Roi Herode—Teal, 4, 7-7 ....A. Orme 1
Mr. Z. Michalinos's ZOZA, 4, 8-1......C. Elliott 2
Mr. F. Hartigan's UNEXPECTED, 6, 8-8 ....M. Beary 3

Also ran—Hamlet (S. Donoghue), Time (C. Smirke), Precious (L. Brown), Ruysdael (R. Jones), Happy Climax (T. Weston), Mah-Jongg (H. Leach), Chinkapin (W. Marland), Evana (G. Richards), Princess Pauline (A. Burns), Acceleration (J. Sirett). Off 4.35. (Winner trained by B. Jarvis.)

Betting.—"Sporting Chronicle"—7 to 2 agst. Unexpected, 6 to 1 Princess Pauline, 100 to 15 Zoza, 7 to 1 Evana, 8 to 1 each Ruysdael and Precious, 10 to 1 each Hamlet, Time, and Mah-Jongg, 100 to 6 HERON or any other. "Sporting Life"—Same.

Won by a short head; three lengths. Happy Climax was fourth, and Princess Pauline last.

5.0—APPRENTICES' PLATE of 200 sovs. Second 20 sovs and third 10 sovs. 1¼ m.
Sir F. Freake's br. c. SOPRON, by Prospector—Saphirol, 4, 7-0........G. Barber 1
Sir E. Edgar's PIZARRO, 5, 7-0...J. Marshall 2
Sir C. Hyde's WHIRLPOOL, 4, 6-9...F. Sharpe 3

Also ran—Wallsend (H. Turton), Red Ronald (J. Caldwell), Syncopate (Riordon), Owen (J. McLoughlin), Psycho (D. Morris), Clear Eye (C. Davey), Stop Flirting (B. Cooksey), Rosemullion (K. Godby), Marterne (C. Lloyd). Off 5.13. (Winner trained by MacColl).

Betting.—"Sporting Chronicle"—Evens SOPRON, 8 to 1 agst. Rosemullion, 10 to 1 Stop Flirting, 100 to 8 each Red Ronald and Psycho, 100 to 7 Pizarro, 33 to 1 any other. "Sporting Life"—Same.

Won by six lengths; three lengths. Wallsend was fourth, and Clear Eye last.

CURRAGH TRAINING NOTES.

THE CURRAGH, Wednesday.

Dawson's Holy Fooks and Duke of Monaclear were sent a nice mile and a half.

Morgan's Happy Princess and "1922" came a mile.

Parkinson's Slieveroe went a sharp three furlongs.

Coombs's Voltoi went a sharp seven furlongs.

Other teams mostly had healthy exercise or were walking about.

PROUDSTOWN PARK
(NAVAN).
SATURDAY NEXT.
SPRING MEETING—6 RACES.
FLAT, HURDLE AND STEEPLECHASES.
Splendid Entries.
For special Train Arrangements see Railway Posters.
FIRST RACE, 3 p.m.
Race Cards on Sale in the Enclosure, 6d. each.
NOTE TO CARD VENDORS.—Cards can be obtained at Proudstown Park (main entrance) up to 1 o'clock.—(Advt.)

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SANDOWN PARK

TO-DAY'S PROGRAMME AND SELECTIONS.

After the noise and bustle which seem inseparable from a race meeting on Epsom Downs, the comparative quietude of an Esher crowd will be appreciated by those who are doing the two fixtures this week. The Esher Cup caught on from the first, and there is material to ensure an interesting race, especially so with the prospect of Oojah and Vicot being numbered among the likely competitors. On the heel of the pair mentioned is the Hurry On colt, Hurry Back, who, as in Oojah's case, finished up his juvenile season like a very useful colt. Dignity will improve on his Birmingham running, and Warminster and Blanc Mange are a pair which must take a deal of beating. The top-weights here are not set a heart-breaking task, as the minimum is 6st. 13lb.; therefore, I do not despair of seeing Oojah play a big part in the decision, win or lose, as he can just get the Sandown mile; Blanc Mange may be placed. Selections:—

Long Distance Handicap—**Scapin.**
Juvenile Plate—**Lady Mere.**
Twickenham Handicap—**Zarope.**
Esher Cup—**Oojah.**
Marcus Beresford Plate—**Browside.**
Cobham Plate—**Cariama colt.***

2.0—LONG DISTANCE HANDICAP (S.) of 200 sovs. 1 m. 5 f. Age st. lb.
DAWN OF PEACE (Mr. R. Pope) Pope a 9 0
PHILTER (Mr. O. M. Smith)......Dale 5 8 3
BOMBINO (Mr. G. B. Rae)........Gilbert 5 8 3
SCAPIN (Mr. J. R. Thornton) W. Escott 6 8 1
POMMEL (Mr. G. E. Strong) ..Hammond 6 7 12
LEMBIRCH (Mrs. C. Stevens) C. Stevens 5 7 10
PERICO (Mrs. C. Stevens) ..C. Stevens a 7 7
(The above have arrived.)
PANTAGRUEL II. (Mr. J. W. Colt) Craven 6 8 12
BROKEN VOW (Mr. P. W. Shaw) G. Bennett 6 8 10
SCALINO (Mr. F. C. Whitehead) W. Nightingall 6 8 7
CHILD OF THE HILLS (Mr. Frame) Killalee a 8 4
PRINCE REGENT (Mr. H. Smyth) Owner a 8 1
ESPINO (Mr. G. N. Bennett).......Owner 4 8 0
FANION (Mr. Howard Lacy) M. Reardon 5 7 13
SILVANUS (Mr. Harris)......J. Reardon 6 7 13
TUSCAN (Miss A. A. Tyler) ....Larkin a 7 11
TRACERY BULLET (Mrs. T. Layton) Hyams 4 7 11
CANTELUPE (7lb. ex.) (Mr. W. Read) Foster 5 7 9
BUZZ ON (Mr. F. G. Kimberley) Bullock 6 7 5
LAUGH (Mr. H. Turner) ....Owner a 7 5
UNCERTAIN (Mr. T. A. Edge) ...Smyth 5 7 5

2.30—JUVENILE PLATE (S.) of 300 sovs. 5 f. st. lb.
GLANESSA (Sir G. Bullough)......J. Jarvis 8 10
TIPSY CAKE C. (Mr. L. Collins)......Owner 8 10
ST BRIDGET F. (Major C. Baird)...Hogg 8 10
GOLD CURRENCY (Mr. T. J. Howard) Lines 8 7
MOSS F. (Mr. V. P. Misa) ....H. Escott 8 7
CYLGATE (Mrs. S. Whitburn).......Cottrill 8 7
LADY MERE (Mr. James White)......Hogg 8 7
CARMENMELIS F. (Mr. C. E. Wylam) J. Rhodes 8 7
(The above have arrived.)
FACILITY C. (Mr. Tabor) ....Owner 8 10
ENSHRINE (Lord Dewar) ....F. Darling 8 10
KHAMWESE (Mr. Donald Fraser)...R. Day 8 10
FRANCISQUE (Mrs. Sol Joel)........Earl 8 10
WOODLAND ELF (Mrs. E. M. Tabor) Tabor 8 10
GRIZZEL GRIM F. (Mr. A. Bassett) Batho 8 7
SURPRISE PARTY (Mr. Benson)...Piggott 8 7
BALLY NUISANCE (Mr. Cottrill)......Owner 8 7
MEGO (Lady Cunliffe-Owen) ....O. Bell 8 7
LAWN DANCE C. (Capt. ——) ....— 8 10
LIGHTFINGERED (Mr. J. A. de Rothschild) Pratt 8 7
GRANGE CON G. (Mr. B. Runciman) Private 8 7
QUITE ALONE (Eleanor Lady Torrington) Bartholomew 8 7
MISS DESMOND F. (Mr. S. Wootton) Owner 8 7
MERRY MATCH F. (Mr. S. Wootton) Owner 8 7

3.0—TWICKENHAM HANDICAP, sweepstakes of 4 sovs. each, with 300 sovs. added. Second receives 30 sovs. 1¼ m. Age. st. lb.
LIGHTHOUSE (Mr. J. J. Ash) H. Leader 5 9 4
ARGANTHE (Mrs. A. Bendir) E. Harper 4 8 4
BLACK DAWN (Mr. E. Gregory) Morris 4 7 12
STREPHON (Sir R. Garton) ...Walters 5 7 11
SYNORIX (Mr. P. Ralli) ......A. Sadler 5 7 9
BABBLING BROOK (Mr. W. A. Read) Foster 4 7 4
MISS GOSLING (Mrs. C. Stevens) C. Stevens 3 7 3
GOLD STAR (Mr. F. M. Garda) Braime 4 7 2
GAY CHRISTIAN (Mr. D. Gant) Lowe 3 7 0
(The above have arrived.)
FODDER (Mr. Sol. Joel) ....Earl 6 8 6
HOBGOBLIN (Mr. A. de Rothschild) Watson 4 8 6
GREEK BACHELOR (12lb. ex.) (Mr. S. Wootton) ...Owner 5 8 6
MOUNTELLA (Mr. Farquharson) Owner 5 8 4
ZAROPE (Lady Curzon of Kedleston) W. Nightingall 4 8 4
CELEBRATE (Mr. G. Barclay) Barclay 5 8 3
CRUBENMORE (Mr. T. A. Edge) C. Poole a 7 13
THE MOY (Mr. P. A. Cunliffe) ...Owner 5 7 11
VITMAR (Mr. C. E. Howard) F. Darling 4 7 9
RHETOR (Mr. H. Mather) ......Larkin 4 7 8
WARD (Mr. Harry Powney) ....Owner 4 7 8
HERODIAS (Lady Nelson) ....Nugent 5 7 8
MENASSIER (Mr. M. Hartigan) Owner 4 7 2
SUN CREST (Mr. Walker) Nightingall 4 7 0
FOREIGN LEGION (Mr. P. Whitaker) Owner 4 7 0

3.40—ESHER CUP (Three-Year-Old Handicap Sweepstakes) of 3 sovs. with 500 sovs added (including a cup value 60 sovs. at option of winner). Second 100 sovs., third 50 sovs. 1 m. st. lb.
OOJAH (Sir Edward Hulton) ......D. Waugh 9 0
DIGNITY (Sir Charles Hyde) ....Scobie 8 11
MOTLEY (Mr. Peter Ralli) ....A. Sadler 8 8
WARMINSTER (Mrs. W. Raphael) G. Sadler 8 4
SON OF SPRING (Sir Abe Bailey) ...R. Day 8 3
GLOMMEN (Mr. Sol Joel) ....Earl 8 1
MISS MEGAN (Mr. W. M. Cazalet) ...Taylor 8 0
RIDING LIGHT (Mr. Anthony de Rothschild) J. Watson 8 0
BLANC MANGE (H.H. Aga Khan) R. Dawson 7 11
AIR CHARIOT (Sir S. Watts) .....F. Scott 7 10
GUILSBOROUGH (Sir Lewis Richardson) J. Jarvis 7 8
PALMETE (Mr. J. P. Hornung) ...B. Jarvis 7 5
PARANA (Lord Sefton) ....R. Day 7 5
PEEPING TOM (Lady Ludlow) ....Pickering 6 13
(The above have arrived.)
VICOT (Major A. Vigor) ....W. Nightingall 8 13
HURRY BACK (Mr. H. R. Lawrence) Gwilt 8 12
DALMAGARRY (Mr. V. T. Thompson) F. Hartigan 8 11
LOMONDSIDE (Mr. J. P. Arkwright) Persse 8 9
NIGEL (Lord Rosebery) ....J. Jarvis 8 8
WANG (Sir John Rutherford) ....R. Day 7 11
SILVER SWORD (Major McCalmont)..Persse 7 9
VAINQUEUR (Sir Victor Sassoon)..Crawford 7 8
SKYSAIL (Lord Glanely) ....Barling 7 5
BLUE ANCHOR (Sir William Cooke)..Platt 7 4
SHIMMERING (Mrs. E. M. Tabor) ..Tabor 7 4
LUCKY SON (Mr. H. M. Benson) ..Hyams 7 2
MINT D'OR (Mr. A. C. Ioannou) W. Nightingall 7 1
PARA MAGIC (Mr. B. Irish) ....B. Jarvis 7 1

4.10—MARCUS BERESFORD PLATE of 300 sovs. For three-year-olds and upwards. Second 25 sovs. 1 m. Age st. lb.
BROWSIDE (Mrs. J. B. Joel)......C. Peck 4 8 11
OLD BOWLEY (Mr. W. Cazalet) Taylor 4 8 1
BUMMY (Mr. A. Douglas-Pennant) Hogg 3 7 5
GAVIN (Mrs. A. Bendir) .....E. Harper 3 7 2
(The above have arrived.)
IRISH WAYS (Mr. Frame) ....Killalee 5 8 12
GYROSCOPE (Mr. J. Settle) ....Hogg 4 8 11
SYNCOPATE (Mr. J. Hutton)...G. Poole 4 7 12
SILVER SWORD (Major McCalmont). Persse 3 7 5
STOLEN FRUIT (Mr. G. Hardy)...Hogg 3 7 5
CONDE (Mr. T. F. Ryan) ....Persse 3 7 5
CONSTELLATION (Lady C.-Owen) Bell 3 7 2
IMPERIAL EAGLE (Mr. J. Corrigan) D. Waugh 3 7 0
SNOWFIRE (Mr. J. B. Joel).......C. Peck 3 7 0
LAUGHTER TOR (Mr. Singer)......Taylor 3 7 0
PIGEON POST (Mr. Whitburn).......Cottrill 3 7 0
SPARKLING GEM (His Majesty) Jarvis 3 6 11
HAYFIELD (Mr. J. P. Arkwright) Persse 3 6 11
MYSTICAL (Lord Astor) ....Taylor 3 6 11
MAXFLI (Sir R. Wilmot)............Owner 3 6 11
DALLA (Sir Abe Bailey) ....R. Day 3 6 11
BY-LAW (Lord Sefton) ....R. Day 3 6 11

4.40—COBHAM T.Y.O. MAIDEN PLATE of 200 sovs. For two-year-olds, maidens at closing. 5 f. st. lb.
CARIAMA C., by Gainsborough (Mr. A. Bassett) Batho 8 9
LIPSTICK (Sir R. W. B. Jardine)...Waugh 8 9
SOLEIRA (Mr. R. Farquharson) ...Owner 8 9
WEARING A CROWN (Mr. W. T. Sears) Leach, jun. 8 9
MAUD MUSK F., by Viceroy (Mr. Ash) H. Leader 8 6
STASIARCH (Lord H. de Walden)...Waugh 8 6
DODDER (Mr. Sol Joel) ....Earl 8 6
HEDGESIDE (Mr. G. Hardy) ....Hogg 8 6
PLUVIOSE (Mr. W. B. Purefoy) ...Harper 8 6
(The above have arrived.)
ORANGE PIP (Mr. J. St. V. Fox)...J. Jarvis 8 13
LEGATO C., by Grosvenor (Mr. T. W. Blenkiron) W. Nightingall 8 9
LE SOURICEAU (Sir G. Bullough) J. Jarvis 8 9
DEW OF JUNE C., by Abbots Trace (Lord Dewar) F. Darling 8 9
ST. MARCEAUX (Lady Edgar) ...C. Davis 8 9
HEMISPHERE Rig, by Polyphonic (Mr. H. Dyke Dennis) Cottrill 8 9
LONG LEAVE (Mr. A. P. Cunliffe)...Owner 8 9
BERKELEY SQUARE (Mr. W. R. Lysaght) B. Jarvis 8 9
SWAGGER CANE C, by Tetratema (Maj. M'Calmont) Persse 8 9
OUTSIDER (Mr. A. K. Macomber) Crawford 8 9
BRIDAULT (Mr. H. R. Lawrence)...Gwilt 8 9
THEODIST (Mr. H. Liddell) ....Woodland 8 9
POLYPHONIA (Mrs. M. A. Ling) ....Smyth 8 9
CHARM C, by Cygnus (Mr. Redmond) H. Leader 8 9
IRISH CHANNEL (Mrs. C. Rich) W. Nightingall 8 9
LAIRD O' COCKPEN (Mrs. ——) ...Tabor 8 9
GLIDING ORB (Mr. J. White) ......Hogg 8 9
COMPILATION (Mr. L. Schaverien) Nugent 8 9
HAPPY RECRUIT (Mr. Sears)...Leach, jun. 8 9
MI-CAREME C by Son-in-Law (Mr. H. K. Morriss) F. Darling 8 9
SILVER CRAG (Mrs. T. Carthew)...Wootton 8 9
BELTRESS (Mr. C. S. Brown) ....Private 8 9
MISS BERYL ODE (Mr. S. Cohen)...Tabor 8 6
SWEET GLASS F., by Sir Berkeley (Mr. H. H. Collins) L. Collins 8 6
AGNES GO LIGHTLY (Mr. D. Cooper) Rayson 8 6
GORMOND (Sir H. Cunliffe-Owen)...O. Bell 8 6
SOME JUNE (Mrs. G. Drummond)...Private 8 6
CANADIAN GIRL (Mr. H. Green)...Private 8 6
LADY TIMEKEEPER (Mr. Hamilton) Griggs 8 6
MOUNTAIN MIST G. by Honey Bee (Mrs. L. Lysaght) Watts 8 6
PHOSPHATES (Mr. Sol Joel) ....Earl 8 6
KAREMA (Lt.-Col. R. B. Johnson)...Owner 8 6
CANNY F, by Flying Orb (Mr. V. P. Misa) Escott 8 6
EASTERN SUN (Duchess of Newcastle) R. Day 8 6
SIGNALLER (Mr. E. Portman) Farquharson 8 6
CYMBAL (Mr. S. Wootton) ....Owner 8 6
SEA WITCH F, by Rosedand (Mr. Tilley) Higgs 8 6
GREY STEPPE (Mr. H. Shaw)...Moreton 8 6
PROBABILITY (Mr. W. A. Read)...Foster 8 6
PERILENA (Mr. W. A. Read) ......Foster 8 6
ARDROSSIE G., by Golden Sun (Capt. Geipel) Rayson 8 5

LATEST SCRATCHINGS.—Esher Cup—Monsieur Bacon. Long Distance Handicap—More Pride.

ROYAL DUBLIN SOCIETY.

HORSE JUMPING COMPETITIONS AT THE SPRING SHOW.

Intending exhibitors are reminded that entries for the Horse Jumping Competitions close on the 4th May. Cash prizes, to the value of £225 are offered in this section, in addition to a £10 silver cup, to be awarded along with first prize in the Champion Class. Applications for entry forms should be addressed to: The Director, Royal Dublin Society, Ballsbridge, Dublin.

OFFICIAL SCRATCHINGS.

SANDOWN PARK MEETING.

Stud Produce Stakes—Caesonia, Claudius the First. Juvenile Selling Plate—Knight's Cross. Claygate Selling Plate—Ironbridge. Sandown engagements—Good Points, Southend.

JOCKEY'S LICENCE WITHDRAWN.

After the Paddock Plate at the Curragh yesterday, the Stewards called upon J. Hamilton for an explanation of his riding of Roseate Air, and, not being satisfied, they withdrew his licence.

RUGBY.

BATEMAN CUP.

Friday, Bective Rangers v. University College Galway, at 4 o'clock.

Saturday, Garryowen v. winners of above, at 3 p.m.

The winners of the Ulster Cup are not competing.

(Other Sport on Pages 4 and 11.)

SELECTIONS FOR SANDOWN MEETING TO-DAY

PAPER.	2.0 RACE.	2.30 RACE.	3.0 RACE.	3.40 RACE.	4.10 RACE.	4.40 RACE.
Irish Times	Scapin.	Lady Mere.	Zarope.	Oojah.	Browside.	Cariama colt.*
Do. (Galtee More)	—	—	Zarope.	Oojah.	—	Cariama colt.
S. Life and Sportsman	Child of the Hills.	Glanessa.	Zarope.*	Oojah.	Browside.	Dodder.
Man on the Spot	Child of the Hills.	Lady Mere.	Zarope.	Vicot.*	Browside.*	Dodder.
Westminster Gazette	Child of the Hills	Glanessa.	Zarope.	Oojah.	Rummy.	Cariama colt; if ab., Dodder.
Daily Express	Philter; if ab. Bombino	Cylgate.	Zarope; if ab., Gold Star.	Oojah.*	Browside.	Dodder, next best.
Daily Mirror	Child of the Hills.	Glanessa.	Gold Star.	Oojah.	Browside.	Cariama colt
Daily Graphic	Bombino.	Lady Mere.	Lighthouse	Dignity	Browside.*	Stasiarch
Star	Child of the Hills.	Glanessa.	Synorix.	Oojah.	Silver Sword	Dodder.*
Evening News	Child of the Hills.	Glanessa.*	Gold Star.	Oojah.*	Silver Sword.	Dodder.
Evening Standard	Philter.	Glanessa.	Zarope.	Blanc Mange.	Browside	Cariama colt.
Daily Mail	Child of the Hills.	Glanessa.	Gold Star.	Warminster.	Browside.	Dodder.
Times	Philter	Lady Mere; if ab., Glanessa	Zarope.	Oojah.	Browside.	Maud Musk g.

FINANCIAL

IRISH STOC[K] EXCHANGES.

DUBLIN.

BANKS SELLERS. GUINNESS ST... MARCONI BETTER. RAILS WA... IMPERIAL TOBACCOS H... DUNLOP RUBBERS GOOD.

There was a good deal of irregul[ar] price movements on 'Change yesterda[y] ing the Budget proposals. Governm[ent] tional Loan was again a weak sp[ot]. Compensation Stock was again inqu[ired] at an enhanced level. British Fu[nds] varied somewhat. Selling orders ag[ain] ponderated in the Bank group. Ban[k] and Munster and Leinster both show[ed a de]cline. Guinness Ord. further app[reciated] and closed buyers at a good advanc[e. Mar]conis rallied a little.

Great Southern Railway Stocks w[ere] disposed, with buyers in excess of the[...] Great Northern Guaranteed fell back[...] lin United Trams were irregular. Rubber Ord. were strong, and closed[...] deal higher, but Parent Tyre [...] weakened. Johnston Bakery Shares [...] in favour, but only odd lots were [...] Imperial Tobaccos further advance[d] fresh record price. Textiles general[ly] harder, including Coats Ord., which [...] have been declining owing to the liq[uidation] of a large executor's account. Irish-A[merican] Oil Pref. and *Irish Times* Pref. fur[ther ad]vanced.

Government National 5 p.c. Sterlin[g] fell ⅜ to 95⅝, but Compensation 5 p.c. was again called 93¼ ineffectually bi[d].

British Funds were busy. War [Loan 5] p.c. rose 1/16 to 102 1/16, and the Deed [...] to 102¼. Victory Bonds were bid [...] 91⅞. Consols repeated 56⅜, and India[...] 57⅞. Funding Loan fell ⅜ to 88⅛. W[ar] 3½ p.c. rose ¼ to 96, and Irish Land[...] repeated 64½.

Dublin Corporation Stock repeated[...]

Banks closed weak. Bank of Irelan[d] on sale at 280, but unofficially 275 seen[...] best bid at the morning market, w[...] the later session 279 was quoted, a fa[ll] further 1½ on the day. Munster and [Leins]ters gave way ¼ to 6⅞, while Hibernia[n re]peated 8, Nationals 20, and Provincial[...]

Among Breweries, etc., Guinness Ord[...] again in strong demand, and finished ½ [...] at 62¼, ⅜, ½, and the Pref. rose ¼ [...] Dublin Distillers Ord. repeated 43s. 6[d.]

In Steam, British and Irish Pref. ros[e] to 12s. 10½d. for an exceptional lot.

Marconi Ord. repeated 32s. 6d.

Among Home Rails, Great Southern[...] rose ¼ to 30, 30¼, the Pref. ½ to 40¼, [...] Guaranteed ½ to 53½, and the Debs. 1[...] while ditto City Dublin Junction 4 p.c. [...] 7) closed sellers at 60. Great No[rthern] Guaranteed fell back to 60.

In Trams, Dublin United Ord. rose [...] 6⅞, but the Pref. fell ⅛ to 8⅞.

Dunlop Rubber Ord. rose 9d. to 14s.[...] 14s. 10½d., but Parent Trust Deferred f[ell] to 41s. 9d., while ditto Ord. rose 6[d...] 6d. buyers.

In Bakery Shares, Johnston Ord. re[...] 6d. to 65s., and the Pref. 9d. to 70s.

As regards Manufacturing Shares, B[ritish] American Tobacco repeated 119s. [...] rose 7½d. to 99s. 3d., and ditto Can[...] closed buyers at 30s. 6d., the last price[...] were on offer at 30s. 7½d. Courtaul[ds re]peated 98s. 7½d. Calico rose 3d. to 35[...] and Coats Ord. 6d. to 62s., while th[e] Pref. fell 1/16 to 12, and the £1 "B" [...] repeated 23s. 6d.

In Trading, etc., *Irish Times* Pref[...] 1s. to 74s., but the 2nd Pref. were st[...] off r at 17s. 6d. Hugh Moore and Alex[ander] recovered 1s. 9d. to 45s. Burke Deb[...] peated 9. J. C. Parkes and Sons Pref[...] held for 12s., or 3d. over last price. American Oil Pref. rose 6d. to 21s. Irish Civil Service Shares were again [...] 21¼ bid.

BUSINESS DONE AT ALL SESSIO[NS]
Transactions for cash marked "c."

National Loan.(96¼)	95¾	G.N. Guar.	
Compensation Stock		Dublin Trams	
	(93¼) 93⅛b	Do. Pref.	
Consols	(56⅜) 56⅜	Parent Trust	
3½ War Loan	(95¾) 96	Do. Def.	
5 War Ln.	(102⅛) 102¼	Dunloos	
Do. Deed	102¼		(14 1¼) 14
Funding Loan	(88¼) 88⅛	Johnston Ord.	
Victory Bonds	(91¼) 91⅞		
War Bonds 1928	103	Do. Pref.	
5½ Treas. Bonds	101½	B.A.T.	
3¾ Land	(64½) 64½	Imp. Tob.	
India 3½	(57⅞) 57⅞	Do. Canada	
Dublin Stock	(72) 72		
Bank of Ireland		Calicos	
	(280¼) *279	Coats	
Hibernian	(8) 8	Do. Pref.	
Mun. & Lein.	(7⅛) 6⅞	Do. B Pref.	
National	(20) *20	Cottons	
Provincial	(24) 24	Courtaulds (98/4)	
Dublin Distillers		Burke Deb.	
	(43/6) 43/6	Moore (Hugh) Pre[f.]	
Guinness (62⅛)	62¼		(43/6)
Do. Pref.	(11¼) 11½	Parkes Pref. (11/9)	
B. & I. Steam Pref.		Irish-American Oil	
	(12/9) *12/10½		(20/6)
Marconi	(31/9) 32/6	*Irish Times* 5½	
G.S. Ord.	(30) 30		
Do. Pref.	(40) 40¼	Do. 6½	(17/9)
Do. Guar.	(53) 53½		
Do. Deb.	(61) 62		

* Odd lot, b bid, a asked.
(Last business done given in parentheses.)

IRISH BANKS' RATE.

Discount .... 6 p.c. 5th March, 19[25]
Deposit .... 2½ p.c. 5th March, 19[25]

STOCK EXCHANGE SETTLEMENT.

Mining contango day...... (Ma[y...])
General contango day...... (Ma[y...])
Ticket day .... (Ma[y...])
Account day .... April 23 (Ma[y...])

BELFAST.

There was more activity on Belfast [Ex]change yesterday. War Loan changed [hands] at 102 1/16, 102 1/16, 102¼ and 102⅛. In [...] shares, Midland Partly-Paid were dealt [in at] 9⅛, Northern Bank "A" at 5⅛, and "[...] shares at 2⅛. In Local Boards, Be[lfast] Harbour Commissioners 3½ per cent. stoc[k re]peated previous price, 71½; Corporation [...] per cent., 1940, brought 78. Railway st[ocks] were idle, business being confined to [...] Northern Ord. at 49. In Industrials, [...]villes were dealt in at 14. A transactio[n in] Fairbairn Lawson Combe Barbour Ord[...] 10s. 6d. on 21st inst. was marked. Du[nlop] Rubbers changed hands at 14s. 4½d. and [...] 6d. and 14s. 9d. for small lots. W[...] Tomkins and Courage Ord. brought 26s. [...] Chartered changed hands at 21s. 6d., [...] Transports at 4 1/16. Workman Clark Deb[...] 20⅛, and small odd lots of Old Bushmills [...] at 5⅛, and Sawers Ord. at 23s. 1½d.

CAM AND MOTOR COMPANY

An extraordinary general meeting of [the] Cam and Motor Gold Mining Co. (1919), L[td.,] has been called for the purpose of conside[ring] and, if thought fit, passing the necessary [re]solution to increase the nominal capital f[rom] £725,000 to £750,000 by the creation o[f a] further 25,000 shares of £1 each, and to [pro]vide for the offer of these and the other [un]issued shares of the company. The price [at] which the shares will be offered will be [...] per share, and each shareholder will have [the] right to take up one new share in respect [of] every 25 shares held. Fractions of 25 sha[res] will be disregarded. These new shares [will] rank for dividend *pari passu* with the [...] shares. This issue is being made to repl[ace] capital which has been expended out of p[ro]fits. The capital expenditure both on [...] plant and on the mine has been very hea[vy,] but advices from the Chairman, Mr. L. E. [...] Homan and from Mr. Bailey Southwell—[who] are both in Rhodesia—state that the pl[ant] and mine are now in first rate order. T[hey] also state that lower working costs [and] further increased profits, are certain, that [...] present position is in every respect very sa[tis]factory, and that the ore reserves will sh[ow] an increase at the 30th June next.

PROVINCIAL EXCHANGES.

BIRMINGHAM.—Motors still strong on [...] trade reports. Standards, Singers, and Hum[bers] favoured. Triumphs still rising. Extensive buy[ing] of Dunlops continues. Austins, 5/6; do. D[...] 98; Bluemels, 37/3; Components, 3/1¼; S[...] 4/3; Enfields, 29/-; Humbers, 34/10½; Nap[...] 20/-; do. Pref., 21/3; Rolls Royce, 32/9; Ro[...] 12/3; Singers, 40/-; Standards, 50/6; Swifts, [...] Triumphs, 37/-; Vauxhalls, 4/10½; Dunlops, [...] Parent Def., 41/9.

MANCHESTER.—Little business in Textiles. [...] Spinners strong. Bleachers, 70/6-71/-; do. P[ref...] 21/3-21/9; Calicos, 36/-36/6; do. Pref., 18-3-1[...] Bradford Dyers, 79/6-80/-; do. Pref., 20/6-2[...] Sewing Cottons, 61/6-62/6; do. Pref., 20/-20/[...] Fine Spinners, 62/6-63/-; do. Pref., 19/9-2[...] "Rubbers," 8/9-9/-; Coats, 61/6-62/6; Shin Ca[...] 8/1-8/4; do. Pref., 8-8¼; Velvets, 26/3-26/9.

CANADIAN CATTLE EXPORTS.

SPECIAL CABLE.

MONTREAL, April 2[2].

On larger supplies, trade weaker. Cho[ice] steers making $8.25 to $8.50, good $7.75 [to] $8.00, medium $7.25 to $7.50, cows $5.75 [to] $6.25, bulls $4.50 to $5.50 per 100lbs. Sail[ings] to Liverpool from Boston—West Cohas, [...] cattle.

GLASGOW IRON AND STEEL.—Official pr[ices.] Glasgow pig iron market yesterday were—Sel[lers] No. 1 Scotch iron 91/6 f.a.s. Glasgow, sellers [...] Middlesbrough 77/- f.o.b. Middlesbrough, sel[lers] mixed numbers, East Coast hematite 82/6 [...] Middlesbrough. Tone easier; no business done.

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EFFECTIVE MARCH 27TH, 1925.

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10/15 h.p. 4-seater "Standard Model"	£385
10/15 h.p. 2/3-seater	£375
10/15 h.p. Coupe	£435
10/15 h.p. Saloon 4-seater	£450
10/15 h.p. long Chassis (Model 502)	£300
10/15 h.p. Model 502 Coupe de Ville	£495
15/20 h.p. Chassis	£365
15/20 h.p. 5-seater	£560
15/20 h.p. Saloon (4 door)	£785
15/20 h.p. ¾-Landaulet	£785
20/30 h.p. Chassis	£520
20/30 h.p. 5-seater	£830
20/30 h.p. ¾-Landaulet	£1,045

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FINANCIAL NEWS AND NOTES.

IRISH STOCK EXCHANGES.

DUBLIN.

BANKS SELLERS. GUINNESS STRONG. MARCONI BETTER. RAILS WANTED IMPERIAL TOBACCOS HIGHER DUNLOP RUBBERS GOOD.

There was a good deal of irregularity in price movements on 'Change yesterday awaiting the Budget proposals. Government National Loan was again a weak spot, but Compensation Stock was again inquired for at an enhanced level. British Funds also varied somewhat. Selling orders again preponderated in the Bank group. Bank Stock and Munster and Leinster both show a decline. Guinness Ord. further appreciated, and closed buyers at a good advance. Martonis rallied a little.

Great Southern Railway Stocks were well disposed, with buyers in excess of the supply. Great Northern Guaranteed fell back. Dublin United Trams were irregular. Dublin Rubber Ord. were strong, and closed a good deal higher, but Parent Tyre Deferred weakened. Johnston Bakery Shares continue in favour, but only odd lots were secured. Imperial Tobaccos further advanced to a fresh record price. Textiles generally were harder, including Coats Ord., which recently have been declining owing to the liquidation of a large executor's account. Irish-American Oil Pref. and *Irish Times* Pref. further advanced.

Government National 5 p.c. Sterling Loan fell ¼ to 95½, but Compensation 5 p.c. Stock was again called 93½ ineffectually bid.

British Funds were busy. War Loan 5 p.c. rose ⅛ to 102⅛, and the Deed Stock ¼ to 102¼. Victory Bonds were bid up ¼ to 91¼. Consols repeated 56¾, and India 3 p.c. 71¼. Funding Loan fell ¼ to 85¾. War Loan 3½ p.c. rose ¼ to 96, and Irish Land 3 p.c. repeated 64½.

Dublin Corporation Stock repeated 72.

Banks closed weak. Bank of Ireland was on sale at 280, but unofficially 275 seemed the best bid at the morning market, while at the later session 279 was quoted, a fall of a further 1½ on the day. Munster and Leinsters gave way ½ to 6¾, while Hibernians repeated 8, Nationals 20, and Provincials 26.

Among Breweries, etc., Guinness Ord. were again in strong demand, and finished ¼ higher at 62¾, ¾, ¾, and the Pref. rose ¼ to 11¾. Dublin Distillers Ord. repeated 43s. 6d.

In Steam, British and Irish Pref. rose 1½d. Laughs. 10½d. for an exceptional lot.

Marconi Ord. repeated 32s. 6d.

Among Home Rails, Great Southern Ord. rose ¼ to 30, 30¼, the Pref. ¼ to 40½, ¾, the Guaranteed ¼ to 53¼, and the Debs. 1 to 62, while ditto City Dublin Junction 4 p.c. (1884-9½ Northern Bank "A" at 5¾, and "B" at 5¾. In Local Boards, Belfast Harbour Commissioners 3½ per cent. stock repeated previous price, 71½; Corporation 3½ per cent., 1940, brought 78. Railway stocks were idle, business being confined to Great Northern Ord. at 49. In Industrials, Dunville was dealt in at 14. A transaction in Fairbairn Lawson Combe Barbour Ord. at 10s. 6d. on 21st inst. was marked. Dunlop Rubbers changed hands at 14s. 4½d. and 14s. 6d. and 14s. 9d. for small lots. White, Tomkins and Courage Ord. brought 26s. 3d. Chartered changed hands at 21s. 6d., Shell Transports at 4½. Workman Clark Debs. at 20¾, and small odd lots of Old Bushmills Ord. at 5½, and Sawers Ord. at 25s. 1½d.

BUSINESS DONE AT ALL SESSIONS.

Transactions for cash marked "c."

National Loan (96½) 96½ | G.N. Guar. 60
Compensation (934) 93½ | Dublin Trams.....(65) 65
Consols (934) 93½ | Do. Pref.....(68) 68
5½% War Loan..(95½) 96 | Parent Trust..(20-) 20/6
5% War Ln.(1094) 102⅛ | Do. Def.....(42/6) 41/9
Do. Deed ..... 102¼ | Dunlops
Do. Stock ..... 102¼ | (14/3) 14/7½ /10½
War Loan..(88½) 88⅝ | Johnston Ord. .....
Victory Bonds..(91¼) 91¼ | (63/6) ×65/-
War Bonds 1924...105 | Do. Pref.....(69/3) ×70/-
5% Treas. Bonds...101¼ | B.A.T. .....(9) ×119/-
Irish Land .....(64½) 64½ | Imp. Tob. .....(98/7½) 99/3
Irish 3% .....(57½) 57½ | Do. Canada .....
Bank of Ireland .....(280) ×279 | Calicos .....(35/-) 35/3
Hibernian .....(7½) 8 | Coats .....(61/6) 62/-
Mun. & Lein. .....(7½) 8 | Do. Pref. .....(12/6) 13
National .....(32) 34 | Do. 5 Pref.(23/6) 23/6
Provincial .....(34) 34 | Cottons .....(62/-) 62/-
Dublin Distillers .....(43/6) 43/6 | Courtaulds.(98/4) 98/7½
Guinness .....(62½) 62¾ | Do. Pref. .....(9) ×9
Do. Pref.....(11½) 11¾ | Burke Deb. .....
B. & I. Steam .....(12/9) ×12/10½ | Moore (Hugh) Pref. .....(45/-) 45/-
Marconi .....(31/9) 32/6 | Irish-American Oil .....
G.S. Ord. .....(40) 40½ | *Irish Times* 5½ .....(73½) 74/-
Do. Pref.....(40) 40½ | Do. 6½ .....(17/9) 17/6½
Do. Guar.....(53) 53½ | (Last business done given in parentheses.)
Do. Deb.....(61) 61½

Odd lot. b bid, a asked.

IRISH BANKS' RATE.

Discount ..... 6 p.c. 5th March, 1925.
Deposit ..... 2½ p.c. 5th March, 1925.

STOCK EXCHANGE SETTLEMENTS.

Mining contango day..... May 4
General contango day..... May 5
Ticket day ..... April 23 May 7
Account day ..... April 23 May 7

BELFAST.

There was more activity on Belfast Exchange yesterday. War Loan changed hands at 102⅛, 102⅜, 102½ and 102⅝. In Bank shares, Midland Partly-Paid were dealt in at 9½, Northern Bank "A" at 5¾, and "B" at 5¾. In Local Boards, Belfast Harbour Commissioners 3½ per cent. stock repeated previous price, 71½; Corporation 3½ per cent., 1940, brought 78. Railway stocks were idle, business being confined to Great Northern Ord. at 49. In Industrials, Dunville was dealt in at 14. A transaction in Fairbairn Lawson Combe Barbour Ord. at 10s. 6d. on 21st inst. was marked. Dunlop Rubbers changed hands at 14s. 4½d. and 14s. 6d. and 14s. 9d. for small lots. White, Tomkins and Courage Ord. brought 26s. 3d. Chartered changed hands at 21s. 6d., Shell Transports at 4½. Workman Clark Debs. at 20¾, and small odd lots of Old Bushmills Ord. at 5½, and Sawers Ord. at 25s. 1½d.

CAM AND MOTOR COMPANY.

An extraordinary general meeting of the Cam and Motor Gold Mining Co. (1919), Ltd., has been called for the purpose of considering and, if thought fit, passing the necessary resolution to increase the nominal capital from £725,000 to £750,000 by the creation of a further 25,000 shares of £1 each, and to provide for the offer of these and the other unissued shares of the company. The price at which the shares will be offered will be 50s. per share, and each shareholder will have the right to take up one new share in respect of every 25 shares held. Fractions of 25 shares will be disregarded. These new shares will rank for dividend *pari passu* with the old shares. This issue is being made to replace capital which has been expended out of profits and on the mine has been very heavy. The capital expenditure both on the plant and on the mine has been very heavy, but advices from the Chairman, Mr. L. E. B. Homan and from Mr. Bailey Southwell—who are both in Rhodesia—state that the plant and mine are now in first rate order. They also state that lower working costs, with further increased profits, are certain, that the present position is in every respect very satisfactory, and that the ore reserves will show an increase at the 30th June next.

LONDON STOCKS FIRMER.

BRITISH RAILS AN EXCEPTION.

In the majority of sections of the London Stock Markets yesterday the tone was steady to firm, although there was no material expansion in the volume of business. Rails, however, provided an exception to the general rule, and continued to fall away. A quiet tone still characterised British Funds, and overnight quotations were generally repeated at the close. Consols remained at 57, while Funding Loan and Victory Bonds were also unaltered on the day's business. Among War Loans, however, the Fives moved up the turn, the final figure of 102⅛ being ¼ to the good. A steady tone prevailed in Foreign Government Stocks, and previous levels were, for the most part, repeated.

RAILS STILL FALLING.

No improvement was shown in the condition of Home Rails, and prices dropped away sharply, despite the fact that no heavy selling was encountered. Great Westerns shed 1½ points to 96, while Midlands at 88 and North-Eastern 5 p.c. Pref.-Ord. at 67½ were also both 1½ points below the overnight level. Metropolitans shed ½ to 75½, while Districts dropped back rather heavily to 47½, or 1½ points down. Among Southerns the Pref.-Ord. gave way ½ to 80½, but others were maintained. Undergrounds finished without alteration.

Colonial and Foreign Rails were still heavy, and further decreases were marked in Argentines. Buenos Ayres Great Southern lost ½ to 85¼ x.d., while the Pacific at 79½ and the Western at 71 were both a point lower. Central Argentine at 72 x.d. were ½ below the previous figure. Canadian Pacifics dropped a point to 149. Grand Trunk Pacific 4 p.c. Debs., on the other hand, moved up, the closing rate of 74½ being a point better. Costa Rica Ord. gained ½ to 34. San Paulo Entre Rios Ord. were repeated, while Mexicans were also unchanged. Cordoba Centrals were quiet and unaltered.

OIL SHARES IRREGULAR.

Dealers in Oil shares yesterday found little to occupy their attention, business in all directions being of an extremely quiet character. The few transactions put through were mainly on behalf of professional operators, the general public continuing to hold aloof. In the circumstances, it was not surprising that the market developed an irregular tendency. Shells, after having been bid 1 to 9d. lower, receded, very little being done at the overnight level, but the 7 p.c. Prefs. responded to a quiet inquiry. Despite the higher price received from New York, Anglo-Americans developed an easier tendency, a loss resulting from the day's business. British Controlled were extremely quiet, fluctuating within narrow limits, and finishing without alteration.

TEA SHARES FIRM.

A firm tone was evident in the Tea share market yesterday, but business remained on a very small scale. A fair number of price movements were recorded, however. While a few issues finished the day showing a slight margin against holders, the majority of alterations were in the upward direction. Most of the recognised leaders participated in the forward movement, but the more speculative issues were extremely quiet. Consolidated Tea and Lands hardened to 5¾, or ¼ to the good, while Amalgamated Estates at 41¼ were ½ better. Assam Frontier firmed up the turn, the final quote of 8¼ being ½ higher than the previous closing rate.

RUBBER SHARES STEADY.

Business remained on a small scale in the Rubber share market yesterday, but a steadier tone was in evidence. Price changes were few and inclined to be narrow, and, while a few issues finished lower, the majority of alterations were in favour of holders. Pataling and Sendayan both improved, the former being 9d. better at 21s. 9d., and the latter were also 9d. better at 31s. Kuala Muda (5s. paid) were 1½d. to the good at 2s. 4½d. prem. The price of rubber remained at 1s. 9d. per lb.

INDUSTRIALS.

Business in the Miscellaneous and Industrial markets yesterday was on a very small scale, settlement influences restricting interest to some extent, while the public are holding aloof pending the announcement of the Budget proposals. Nevertheless, the tone remained firm, and several features developed. Dunlops, for instance, commanded good support, to which they were not slow to respond, and they advanced to 15s., a rise of 10½d. on the previous close, the highest price recorded since the balance, they have been reduced from £1 to 6s. 8d., and shares were reduced from 1s. to 6⅔d., Swedish Bryant and Mays put on 1s. to 57s., Swedish Match ½ to 11½, and the "B" Shares ⅛ to 10½. Francois Cementations exhibited strength at 7s., a rise of 6d., and the Prefs. hardened at 17s., a rise of 10½d. William Griffiths came into good request and left off about 2s. higher on the day. William Griffiths came into 18s. 1½d. Oil Cakes strengthened to 9s. 3d. With the exception of Courtaulds, which closed 3d. down at 98s., and the Prefs., which eased to 19s. 4½d., Textiles had a firm appearance. Celanese Prefs. were wanted, rising 4½d. to 13s. 4½d. Fine Spinners continued in demand, closing 9d. to the good on balance, and slight improvements occurred in Calicos to 35s. 9d., and in Sewing Cottons to 62s. 3d. Renewed support for Carreras raised the price another ½ to 93, while the New Shares put on ½ to 8¾. B.A.T.'s finished a few pence better, though below the best at 119s. 3d., while Imperials ruled firm at 98s. Godfrey Phillips rose ⅛ to 1¾, and United South Ed. to 91s. 6d. Weakness was displayed by English and Dutch Meats, which, following further selling released to 14s. 3d., a fall of 9d. on balance. Elsewhere among Foodstuffs United Dairies gave way to 37s. 3d., though Maypole Def. found fresh support, which caused them to finish slightly harder at 5s. 7½d. Among Caterers, J. Lyons were wanted, and further improved to 4¾, a rise of ⅛. Whiskey Shares were not so buoyant. In Breweries, City of Londons dropped 1 to 256½. Guinness, however, rose 5 to 625. On the increased interim distribution, Dennis Bros. further improved to 46s. 6d., and the Tillings exhibited firmness at the same level. Tillings-Stevens Prefs. were on good request, and rose to 13s. 3d. Humbers, however, eased to 34s. 6d., and Rolls-Royce to 32s. 6d. Babcocks improved to 24⅛.

FINANCIAL PARAGRAPHS.

INSURANCE DEAL RUMOUR.

It is understood that negotiations are in progress with a view to the Legal and General Assurance Society becoming actively identified with the Profits and Income Insurance Co., Ltd. A connection already exists between the two offices. The Profits and Income Co. was promoted in 1901 by interests associated with the Legal and General, and has reinsured part of the latter's life business.

THE CHESTER CONCESSIONS IN TURKEY.

A New York telegram states that the annual meeting of the directors of the Ottoman Development Company has approved the British syndicates' offer to assume control of the so-called Chester Concessions in Turkey. The announcement also states that Henry Woodhouse, spokesman for the Ottoman Company for the past two years, has resigned from the board. The value of the concessions is generally estimated at around one hundred million dollars, but the exact considerations involved in the present deal are unknown. The Chester Concessions have never received the specific approval of the United States Government. The exact extent of the participation of American capital is uncertain and considerable controversy was centred in this detail, in view of the Government's apparent disinclination to take a definite stand on the question of the concessions.

DUBLIN SHIPPING REPORT.

Wind and Weather—Strong S.S.W. wind; fine and clear.

Foreign Arrival—Thelma, of Glasgow, 903 tons register, Captain Wilson, from Fredrikstad (Belfast) with a general cargo; discharging at Shelter Shade, Alexandra Basin.

Coastwise Arrivals—Silere Donard, South Stack, from Holyhead, with goods; Killarney, from Liverpool, with goods; Dungeness, Olive, from Glasgow, with goods; Culzean, from Heysham, with goods; m.v. Inverness, from Westord, with goods; Cheviotdale, from Manchester, with empties; Silloth, from Newport, with coals; Calmorgan, Alba, Olivine, from Point of Aire, with coals; Ruby, from Point of Aire, with coals; Rathlin, from Glasgow, with coals; Glenagerry, from Point of Aire, with coals; Pinole, from Grangemouth, with coals; Heatherfield, from Ardrossan, with coals; Priscilla, Falaver, from Preston, with coals.

Coastwise Departures—Silere Donard, South Stack, for Holyhead; Killarney, for Liverpool; Culzean, for Heysham, with goods; Glasgow, for Liverpool and Birkenhead, with goods; Killarney for Liverpool and Birkenhead, with live stock and goods; Dungeness, for Wexford and Cork, with goods; Atenfiu, for Wexford and Cork, with goods; Atenfiu, light; St. Bread, light; St. Pintan, for Glasgow, light; Grosvenor, for Llandulas, light; Parlington, for Cairnbrook, light; Glenavlin, for Partington, light; Rosabelle, for Point of Aire, light; Tamamore, for Silloth, light.

LATEST CLOSING AND STREET PRICES.

CONSOLS, ETC.

Consols.....	56⅞-57	4½% Conv. Ln.	97-97½
War Ln. 5½%..	96-96⅛	5% Treas. Bds.	101⅛-102
do. 4½%..	97-97½	Irish Land	64-64⅛
do. 5%.....	102⅛-102¼	India 3½ ...	87½-88
do. 4% (Tax Free	88¼-89¼	do. 3% ...	67-67½
Fund'g Ln ...	85¾-86	do. 2½ ...	57-57½
Victory Bds...	91¼-91⅜	do. 2¾ ...	59½-60
4½% Conv. Ln.	76½-77¼	do. 2½ ...	54½-55
		Local Loan.....	71½-72
		Indian 4½ % ...	103-103½

BANKS.

Anglo S. Amer	7¼-7½	Lloyds.....	43½-43⅔
Australasia...	39½-40	Midland	87½-87¾
Bank E.S.W....	20½-20¾	Nat. Prov. ...	19⅝-19¾
Do. N. Z. ...	7¾-7⅞	Nat. Prov'l(4)	11⅞-12
Barclays A ...	87½-88	Roy'l of Can.	189-191
Brit. Overseas	25½-25¾	Stand. S.A.....	37½-37⅝
Can. of Can.	181-182	Un. Australia	44½-44⅝
Charc'd India	20½-20¾	Westminster	19½-19⅝
Hong Kong...	127-128		

COLONIAL GOVERNMENT STOCKS.

Aust. Com.5½	101-103	Nigeria 6%	113-115
do. 6%	109-111	Q'land 4½%..	90-92
Brit. Col.4½	93-95	Q'land 5% ...	100-102
Canada 4½ ...	99½-100	S. Africa 4%	87-89
Ceylon 4% ...	90½-92½	do. 4½% ...	97-99
Cyprus 5% ...	104-106	do. 5% ...	102-104
do. 4½% ...	100-102	Victoria 4%	78-80
do. 5% 1919	104-106	W.Aus.4% ...	75-77
do. 5% 1920	104-106	W.Aus.5% ...	100-102
N. Zeal'd 4½	94-96	do. 5% 1928	104-106

FOREIGN BONDS.

M.U. Apl. 21.

100⅛	Argentine, 1886	99	101
78	Do. 6 p.c. 1909	77	79
80½	Do. 6 p.c. 1909	79	81
74½	Brazil 5 p.c. 1895	41	43
74½	Do. Funding, 1908	73	75
74½	Do. 5 p.c. 1913	73	75
67⅛	Chinese 5 p.c. 1896	65	67
67⅛	Do. 5 p.c. 1898	65	67
18½	Czecho-Slovakia	18	19
18½	Servian Unified	18	19
18½	French Loan	18	19
90¼	Do. 4 p.c.	89	91
90¼	German 5 p.c.	89	91
90¼	German 7½ Bonds	89	91
90¼	Greek Loan	89	91
90¼	Hungarian 4 p.c.	89	91
90¼	Italian Rentes	89	91
90¼	Japan 4 p.c. 1899	89	91
90¼	Do. 4 p.c. 1910	89	91
90¼	Mexican 5 p.c. 1899	89	91
90¼	Do. 6 p.c. 1903	89	91
90¼	Peruvian Corporation ...	89	91
90¼	Do. Pref.	89	91
90¼	Do. Deb.	89	91
90¼	Portuguese 3 p.c.	89	91
90¼	Spanish 4 p.c.	89	91
90¼	Uruguay 5½ p.c.	89	91

BRITISH RAILS.

97⅜	Great Western	96½	−1⅝
	Do. Cons. Pref.	96½	−1⅝
89¼	Lon. Mid. & Scot. Ord.	88	
	Do. Pref.	88	
	Do. 4½ p.c. Red. Pref.	88	
69	Do. 4 p.c. 1st Pref.	68	−1½
	Do. Def.	67	
23¼	Do. 4 p.c. 1st Pref.	23	
	Do. 4 p.c. 2nd Pref.	23	
	Do. 5 p.c. Pref.	23	
68¾	Metropolitan	68	−1½
	Do. 5 p.c. Pref.	68	
	Do. Def. Ord.	68	
47½	Southern Pref. Ord.	47	
	Do. Def.	47	
25¾	Do. 5 p.c. Pref.	25	
25¾	Underground Electric ...	25	
	Do. Income Bonds	25	
	Do. 6 p.c. Debs.	103	

COLONIAL AND FOREIGN RAILS.

86	Antofagasta	85	
	Argentine G. W. Ord. ...	32	
	Buenos Ayres Gt. Sthn.	85¼	−¼
	Do. Southern Land ...	79½	−½
	Buenos Ayres Gt. Pacific	79½	−½
	Buenos Ayres and Western	32	
	Canadian Pacific	149	−1
	Central Argentine	72	−¼
	Central Uruguay	14	
	Cordoba Central	34	
	Do. 6 p.c. Pref.	103	
	Do. 2nd Pref.	30	
	Do. Debs.	103	
	Entre Rios	42	
	Do. 5 p.c. Pref.	103	
	Grand Trunk Pac. Ord.	25	
	Grand Trunk Pac. Guar.	74	
	Grand Trunk Pac. Deb.	74	
	Leopoldina	14	
	Mexican Railway	1	
	Do. 4 p.c. Pref.	1	
	Do. 6 p.c. Pref.	1	
	Nitrate Railways	65	
	Sao Paulo	103	
	Southern Pacific	104	
	Trucano Northern Debs.	20	

AMERICAN RAILS.

	Atchison	72	−¾
	Baltimore	39	
	Chesapeake	57	
	Chicago, Milwaukee ...	20	−1
	Do. 1st Pref.	31	
	Do. 2nd Pref.	20	
	Southern Common	23	
	Do. Pref.	65	
	Do. Pacific	104	
144⅝	Union Pacific	142	−2

TELEGRAPHS.

24	Anglo-American Def. ...	23½	
7	Marconi Ass. Ord.	6¾	
	Do. New Ord (6/- pd.)	6¾	
1⅝	Do. Pref.	1⅝	
1⅝	Do. Def.	1⅝	
1⅝	Do. Deferred	1⅝	
1⅝	Do. Cantada	1⅝	
1⅝	Do. Canada Preferred	1⅝	
1⅝	Orient Telephone	1⅝	
1⅝	Radio Corporation	1⅝	
1⅝	Do. Pref. (6/-pd.)	1⅝	

BREWERIES AND DISTILLERIES.

18/3	Allsopp £1 Shares.....	17/9	
	Do. 5% Pref.	94	
5/6	Bass, Ratcliff 5 p.c. Pref.	5/6	
	Do. Ord.	89	
47/6	Distillers Ord.	47/6	−1/6
61/9	Guinness	62½	+⅝
	Do. Pref.	116	
19/6	Peter Walker Ord.	19/6	
22/6	South African Breweries	22/6	
21/0	Watney Combe Def.	21/0	
	Watney Combe Pref.	22	

FOODSTUFFS AND STORES.

28/9	Aerated Bread	28/6	
43/6	Bovril Def.	43/6	
5/6	Brown & Polson Def. ...	5/6	
20/6	Lipton	20/6	
1/3	Lyons (J.)	1/3	
5/6	Maypole Def.	5/6	
8/7½	Meadows, Ayr. Meat ...	8/7½	
	Do. Pref.	20	
2/6	Spillers Def.	2/6	
	Union Cold Storage Pref.	19	
2/3	Van Den Berghs	2/3	
	Do. Pref.	21	

IRON AND STEEL.

12/9	Armstrong (W. G.)	12/3	
6/3	Cammell Laird	6/3	
10/3	Dorman, Long	10/3	−⅛
18/9	Do. (Def. paid)	18/9	
10/3	Pease and Partners.....	10/3	
20/3	South Durham Steel	20/3	
25/3	Sirnonite	25/3	
7/6	United Steel	7/6	−⅛
7/9	Vickers Ord.	7/9	−⅛
	Wortsdale Iron U.F.O....	1	

LAND.

	Abouklr Land	1⅞	
	Argentine Northern Land	1⅞	
	Do. Southern Land ...	1⅞	
19/3	Forestal Land	19/3	
19/3	Hudson's Bay	19/3	
4/3	Lands Allotment	4/3	
10/9	Peru Plantations	10/9	
7/6	Pekin Syndicate	7/6	
2/9	Rio Negro Land	2/9	
7/6	Sudan Plantations	7/6	

RUBBERS.

49/3	Anglo-Dutch	49/3	
2/1½	Anglo-Java	2/0	
1/3	Anglo-Malay	1/3	
47/6	Batang Kaso	47/6	
3/1½	Bukit Mertajam	3/3	
1/3	Bukit Rembawang	1/3	
2/3	Do. Def.	2/3	
2/3	Do. Preferred	2/3	
21/6	Grand Central	21/6	
1/3	Highlands	1/3	
7/6	Kamunting	7/6	
27/6	Kepong	27/6	
1/3	Kuala Lumpur	1/3	
—	Kuala Muda (5/ paid) ...	2/6	
1/3	Lolo	1/3	
1/3	Linggi	1/3	
1/3	Malacca	1/3	
1/3	Malaya	1/3	
1/10	Malaysian	1/10	
3/10½	Merlimau	3/10½	
1/3	Mount Austin	1/3	
1/3	Naning Valley	1/3	
1/3	Rubber Trust	1/3	
2/3	Seafield	2/3	
1/3	Sendayan	1/3	
1/3	Serdang	1/3	
1/3	Straits Rubber	1/3	
2/3	Sungei Ayer.....	2/3	
1/3	Tanjong	1/3	
2/3	United Sua Betong	2/3	
14/9	Valdor	14/9	

TEAS.

41⅛	Amal. Estates.....	41⅛	
4/4½	Anglo-Ceylon....	4/4½	
5/7½	Assam Co.	5/7½	
4/4½	Assam Cons.	4/4½	
4/4½	Assam Frontier	4/4½	
4/4½	Assam Prop'rs	4/4½	
8/-	Ass.T.T.Cy'ns.	8/-	
4/4½	Athree Khat.....	4/4½	
4/4½	Borelli	4/4½	
4/4½	Bargang	4/4½	
5/3	Bengal	5/3	
4/4½	Bechalla	4/4½	
4/4½	Bowlana	4/4½	
4/4½	Brahmaputra	4/4½	
4/4½	British Assam..	4/4½	
4/4½	Brit.Indian	4/4½	
5/9	Cachar	5/9	
4/4½	Cachar'd Dev's	4/4½	
4/4½	Ceylon Plant...	4/4½	
4/4½	Ceylon Tea....	4/4½	
4/4½	Chargola	4/4½	
4/4½	Chubwa	4/4½	
4/4½	Chulsa	4/4½	
4/4½	Con. Tea & L.	4/4½	
4/4½	Darjeeling	4/4½	
4/4½	Ditto Cons.	4/4½	
4/4½	Dejoo	4/4½	
4/4½	Dooteria	4/4½	
4/4½	Dimbhula Valley	4/4½	
5/3	Doom	5/3	
4/4½	Doom Dooma...	4/4½	
4/4½	E.I. & Ceylon..	4/4½	
4/4½	E. Assam	4/4½	
4/4½	Fern Tradoce..	4/4½	
4/4½	Ferguson, Ceylon	4/4½	
4/4½	Halem	4/4½	
4/4½	Imperial	4/4½	
4/4½	Imperial (Ceylon	4/4½	
4/4½	Jalinga Valley..	4/4½	
4/4½	Jhanzie	4/4½	
4/4½	Jokai	4/4½	
4/4½	Jorehaut	4/4½	
4/4½	Lungi Valley ...	4/4½	
4/4½	Lungla	4/4½	
4/4½	Luncva	4/4½	
4/4½	Mahalxi	4/4½	
4/4½	Mokalbari	4/4½	
4/4½	Nedeem	4/4½	
4/4½	Pamoohana	4/4½	
4/4½	Pandan	4/4½	
4/4½	Peasock & Nil	4/4½	
4/4½	Rosehaugh Con.	4/4½	
4/4½	Singlo	4/4½	
4/4½	Sogh'herBheel	4/4½	
4/4½	Tea Agencies..	4/4½	
4/4½	Tea Charg'ola	4/4½	
4/4½	Tea Shareholders	4/4½	
4/4½	Tea Trusts	4/4½	
4/4½	Tyo Planters.C	4/4½	
4/4½	Upper Assam..	4/4½	
4/4½	U. Assam Tea	4/4½	
4/4½	Vem Bene.....	4/4½	

* Ex div. † Ex rights. ‡ Cum div. ‖ Ex bonus.

OILS.

M.U. April 21.

1⅛	Anglo-American	1⅛	
1⅛	Anglo-Ecuadorian	1⅛	
1⅛	Anglo-Persian	1⅛	
1⅛	Anglo-Persian L.P.	1⅛	
	Do. 6 p.c. Pref.	1⅛	
	Do. 6 p.c. Deb.	1⅛	
	Do. 5 p.c. Deb.	1⅛	
	Apex Trinidad	1⅛	
	Attock	1⅛	
	Bolivian Syn. (10/-) ...	1⅛	
	British Borneo (5/-) ...	1⅛	
	British Controlled	1⅛	
	Do. Def.	1⅛	
	Do. 6 p.c. Pref.	1⅛	
	Do. 6 p.c. Deb.	1⅛	
	Burmah	1⅛	
	Caledonian Oil	1⅛	
	Caspian Mazut	1⅛	
	Do. Pref.	1⅛	
	Do. Deb.	1⅛	
	Consolidated Mex.	1⅛	
	Do. Pref.	1⅛	
	Do. Deb.	1⅛	
	Do. Def

ON VIEW TO-DAY.

COX'S HIGH-CLASS FURNITURE AUCTION TO-MORROW, AT 29 BACHELOR'S WALK.

Comprising:—Three superior Upright Grand Cottage Pianos, French Gilt China Display Cabinet, Hair-stuffed Chesterfield and 2 Lounge Arm Chairs, Inlaid Mahogany and Burr Walnut Music Cabinets, 3-piece Chesterfield Set, with loose down cushions, all spring upholstered; Mahogany China Cabinet, Chippendale design; 7-piece Drawingroom Suite, covered in silk tapestry; Glass Fire Screens; a magnificent Rosewood China Cabinet and Overmantel to match, inlaid with ivory and satinwood; French Clock Sets, Inlaid Centre Tables, Recess Cabinets, two End of Room Brass-mounted Cabinets, several Mahogany and Oak Hall Stands, 2 pair Mahogany Hall Chairs, one pair Oak do., 6 Black-Oak Chairs, covered in ruby velvet; 6 Mahogany-framed Chairs, covered do.; Brass Fenders and Fire Brasses, Pictures and Paintings, Decorative and other China, Davenports, Card Tables, Music Canterbury, a lofty Glass-back Fumed Oak Sideboard, richly carved, and Overmantel to match; Oak Diningroom Suite, 9 pieces, covered in Morocco; a large assortment of Mahogany Glass-back Enclosed Sideboards and Cabinets, Inlaid Burr Walnut Oval Tables, on pillar and claws; Mahogany do.; Walnut, Oak and Gilt-framed Overmantels; Dining-room Clocks, Office Desks, several Solid Mahogany Screw Dining Tables, in assorted sizes from 6ft. to 12ft.; Pedestals, Brass Standard and Table Lamps, Sets of Dining Chairs, 6 and 8 in each, covered in leather; Bedroom Furnishing in variety, including two 6ft. Mahogany Wardrobes and Duchesse Pairs to match, 3 Mahogany Chests of Drawers; 6ft. Burr Walnut Bedroom Suite, including Glass-door Breakfront Wardrobe, Duchesse Pair, Pedestal Towel Rail and two Chairs; ten other Bedroom Suites, in various woods and sizes; Mahogany and Walnut Duchesse Pairs and Washstands, Bedside Pedestals, Towel Rails, Mahogany Commodes, Dressing Tables and Bedside Tables, Toilet Sets, Deal Wardrobes, Presses, Deal Dressing Tables, Wash Stands, Toilet Chests, Mahogany and Satin Walnut, All-Brass and Black and Brass Beds, 4-ply Wires and Curled Hair Mattresses; Kitchen and Deal Furniture in variety; Dressers, Tables, Chairs, some Carpets, Bicycles, Mail Cars, and several lengths of Linoleum. Goods on View. Auction commences at 12.30. Pianos sold at 3 o'clock.

JOHN H. COX, F.A.I., AUCTIONEER & VALUER.

JAMES H. NORTH & CO.'S SALES.

TUESDAY, 5TH MAY.

£49 4s. 7d. PER ANNUM Perpetual Secure Profit Ground Rents, arising out of the Residences known as Miltonbrook, Monte, Loughmorne, and Horton, Terenure, Co. Dublin. The gross rental received under three Sub Fee-Farm Grants is £101 13.6, subject to a superior perpetual rent of £52 8/11, leaving £49 4/7 per annum well secured rent for Sale.

JAMES L. BURKE, Solicitor, 65 Upper Sackville street.

17 OAKLANDS PARK, BALLSBRIDGE.

Desirable, Semi-Detached Non-basement Residence, in a most convenient position, with possession to purchaser. In perfect order. Soundly built, bay windows, Vartry water and electric light throughout. Lavatory basin. Two reception rooms, communicating through folding doors, and opening into garden; 5 bedrooms, bathroom, h. and c., 2 w.c.'s; hot press; cloakroom, pantries, etc. Lease 375 years. Rent £— per annum. Orders to View from AUCTIONEERS; or

ALBERT E. DAVIS, Solicitor, 21 St. Andrew street.

SALE TO-DAY (THURSDAY), 43 MARLBORO' ROAD, DONNYBROOK. FURNITURE AND EFFECTS.

Including: Chesterfield Settee, Lounge Chairs, Sets of Chairs in Leather and Saddlebag, Oval Mahogany Table, American Roll-top Desk, Mahogany Card and other Tables, Walnut Sideboard, with mirror back; Walnut Overmantels; Carpets, Oil Paintings and Pictures; Wardrobes, Cheval Glass; Feather Bed, Brass Bed and Spring; also large Plated Centrepiece.

ON VIEW BEFORE SALE, SALE 12 O'CLOCK. Delivery after Sale.

JAMES H. NORTH & CO., AUCTIONEERS, 110 GRAFTON STREET.

SALE TO-DAY (IN CONTINUATION).

SILVER, PLATED WARE, ORIENTAL AND OTHER PORCELAIN ANTIQUE AND MODERN FURNITURE, BRONZES, CURIOS, AND MINIATURES; OIL PAINTINGS, DRAWINGS AND ENGRAVINGS, CARPETS, RUGS AND HOUSEHOLD LINEN. (From Kilbroney House, Newry; Mount Talbot, Roscommon, and other Sources).

THE ABOVE WILL BE

SOLD BY AUCTION TO-DAY AT THE SALEROOMS, 6 UPPER ORMOND QUAY.

ORDER OF SALE, COMMENCING AT 12 NOON:—

SILVER, AND PLATED WARE, PORCELAIN.
BRONZES, CURIOS, AND MINIATURES; FURNITURE.
CARPETS, RUGS, AND LINEN, PICTURES.

Purchasers pay 5 per cent. Fees.

BENNETT & SON, LIMITED, M.I.A.A., AUCTIONEERS AND VALUERS, 6 UPPER ORMOND QUAY, DUBLIN.

PROPERTY AUCTION,

TO-DAY (THURSDAY), at 1.15 o'clock, AT OUR PROPERTY SALEROOMS, SOUTH GREAT GEORGE'S STREET.

2 CASTLE TERRACE, ULVERTON ROAD, DALKEY.

WILLIAM E. O'REILLY, Esq., B.A., Solicitor, 67 Middle Abbey street.

GRANITEFIELD, ROCHESTOWN AVENUE, KINGSTOWN.

23 ACRES. NO RENT. POSSESSION.

Messrs. SUTTON and CO., Solicitors, 52 Dame street.

11 BEAUMONT ROAD, WHITEHALL, DRUMCONDRA.

W. McA. McCRACKEN, Esq., Solicitor, 92 Middle Abbey street.

PROFIT RENT £30 OUT OF 11 FISHAMBLE STREET.

A Warehouse, let at the very moderate rent of £75 and a proportion of rates, and held for 35 years from 1905 at £30 per annum.

Messrs. HAYES and SONS, Solicitors, Nassau street.

DOCKRELL LIMITED, M.I.A.A.

Auctioneers and Valuers,
SOUTH GREAT GEORGE'S STREET, DUBLIN.

MacARTHUR'S FURNITURE AUCTION, THIS DAY (THURSDAY), At 12.30 o'clock.

LARGE SELECTION OF HIGH-GRADE HOUSEHOLD FURNITURE & EFFECTS WILL BE OFFERED FOR SALE BY PUBLIC AUCTION AT OUR SALEROOMS, 44 LOWER GARDINER STREET (Cust.m House End).

'Phone, 179 and 629.

8 OAKLEY ROAD, RANELAGH. SALE BY PUBLIC AUCTION,

ON THE PREMISES,

TO-MORROW (FRIDAY), 24th APRIL, 1925. at One o'clock.

SEMI-DETACHED VILLA RESIDENCE, containing 2 reception rooms, 4 bedrooms, maid's room, kitchen, pantry, bathroom-lavatory (hot and cold water), and coal and tool house. The House has been newly rebuilt under Board of Works supervision. Electric light is installed throughout. There is a fine vegetable garden, a greenhouse, and a slate place for fowl in the rear, and, in front a nice railed-in lawn. There is also room for a garage.

Rent, £15 per annum. Held for ever. Valuation, £23. This House comes under the Brown Clause of the Local Government Act, which reduces the valuation by two-thirds for the next 10 years.

Vacant Possession will be given to purchaser.

Further particulars from the Auctioneers, or from REDDIN and REDDIN, Solicitors, 7 D'Olier street, Dublin.

THE NATIONAL ESTATE AGENCY,

Auctioneers and Valuers,
66 MIDDLE ABBEY STREET, DUBLIN.
'Phone—1145. K.A.A.

SHIPPING.

FRENCH LINE. C.G.T

PLYMOUTH DIRECT TO NEW YORK IN SIX DAYS.

"THE ROUTE THAT CUTS OFF THE CORNER."

Quadruple screw oil-burning Liner.
FRANCE ..... April 29
PARIS ..... May 6

PLYMOUTH TO WEST INDIES, TRINIDAD, SPANISH MAIN and PANAMA

Flandre....April 23 Pellerin De La Touche..May 16
Cie Gen Transatlantique ltd., 22 Pall Mall S.W.1

LEGAL NOTICES.

NOTICE OF CHARITABLE DONATIONS AND BEQUESTS.

JOHN DENIS BLAKE, late of 22 Charleston avenue, Rathmines, County Dublin, Deceased.

Notice is hereby given that the above-named Deceased, by his Will, dated the 26th day of May, 1924, bequeathed the following charitable legacies:—

To the Treasurer for the time being of the Home of Rest for the Protestant Dying, 20 Camden row, Dublin, £70.

To the Treasurer for the time being of the Protestant Orphan Society, 28 Molesworth street, Dublin, for the benefit of that institution, £50.

To the Treasurer for the time being of Miss Carr's Home for Destitute Children, 6 Northbrook road, Dublin, for the benefit of that institution, £50.

To the Representative Body of the Church of Ireland, 52 Stephen's Green, Dublin, for the benefit of the Clergy General Superannuation Fund, £50.

To the Treasurer for the time being of the Asylum for the Blind, Christ Church, Leeson Park, for the benefit of that institution, £20.

To the Rector for the time being of the Parish of Christ Church, Leeson Park, Dublin, £20, and all his wearing apparel, to be applied by the Rector for the benefit of the Protestant poor of the said Parish.

To the said Representative Church Body, to be held upon trust, to apply the income accruing thereon to the Sustentation Fund of the Parish of St. Nicholas, in the town of Galway, £200.

To the said Representative Church Body, upon trust, to apply the income accruing thereon to the Poor Parishes Fund of the Diocese of Tuam, £200.

Testator died on 21st day of March, 1925, and Probate of his Will was on the 26th day of March, 1925, granted to Robert G. Warren, 9 Eustace street, Dublin, Solicitor, the Executor therein named, forth of the Principal Probate Registry of the High Court of Justice, Saorstat Eireann.

Dated this 21st day of April, 1925.

LAMBERT and WARREN, 9 Eustace street, Dublin, Solicitors for said Executor.

To the Commissioners for Charitable Donations and Bequests in Ireland, and to all whom it may concern.

MATILDA AMELIA WIGLEY, Deceased.

Pursuant to orders of the Supreme Court of South Australia, made in the matter of Matilda Amelia Wigley, Deceased, No. 749 of 1922, hereby the following enquiry was directed:—Who are the persons entitled to the proceeds of the estate of the said Matilda Amelia Wigley:

Notice is hereby given that all persons claiming to be brothers or sisters of Anne Rounsevell, formerly Wigley, late of Verdun, formerly Grunthal, in the State of South Australia, married woman, Deceased, who was the daughter of one Quinn, of near Dublin, in Ireland; and all persons claiming to be representatives of Charles Wigley who died on 3rd June, 1918, and who left no issue, are on or before the 30th day of June, 1925, to send by prepaid post to the Deputy Master, Supreme Court, Adelaide, South Australia, their full Christian and surnames, addresses and descriptions, and full particulars of their claims, or in default thereof they will be peremptorily excluded from the benefit of the said Orders. Claimants are to attend personally or by their solicitor before the Deputy Master, at his office, Supreme Court, Adelaide, South Australia, on Wednesday, the 29th day of July, 1925, at 10.30 o'clock in the forenoon, being the time appointed for adjudicating on the claims.

Dated the 12th day of March, 1925.

E. B. McBRYDE, Deputy Master.

BRIGHT and BRIGHT, Solicitors, Unity Chambers, Currie Street, Adelaide.

IN

WILLIAM JOHN BULLOCK, late of Rostellan, Temple road, Rathgar, Co. Dublin, and Ava Hotel, Bangor, Co. Down.

All claims and demands against the above Deceased should be sent to

GERALD BYRNE and CO., Solicitors, 7 Lower Ormond quay, Dublin.

STATUTORY NOTICE TO CREDITORS.

In the Goods of

ELIZABETH JANE ALBIN, late of Lismonnihan, in the County of Monaghan, Widow, Deceased.

Notice is hereby given, pursuant to Statute 22 and 23 Vic., cap. 35, that all persons claiming to be creditors of, or otherwise having any claims or demands against the estate of the above-named Elizabeth Jane Albin, who died on the 18th day of March, 1925, are hereby required on or before the 1st day of June, 1925, to furnish (in writing) particulars of such claims or demands to the undersigned Solicitors for Robert Cuming and Robert Spence, the Executors of the Will of said Deceased, to whom Probate thereof was granted on the 8th day of April, 1925, forth of the Principal Probate Registry in the High Court of Justice, Saorstat Eireann. And Notice is hereby further given that after the said 1st day of June, 1925, the Executors will proceed to distribute the assets of the said Deceased amongst the parties entitled thereto, having regard only to claims and demands of which notice and particulars shall have been given as above required.

Dated this 21st day of April, 1925.

R. E. BAILLIE and CO., Solicitors for Executors, 13 Molesworth street, Dublin, and Castlebalfour, Enniskillen.

McKEOWN, MacKEOGH & CO.

TO-MORROW (FRIDAY), 24th APRIL, 1925, ST. ENDA'S, RATHFARNHAM—At 12 o'clock noon, for Mrs. Pearse, Letting of 10a. 1r. 23p. (I.P.M.), of splendid Grazing Lands.

SALE OF COMPACT FARM,

TICKNOCK, SANDYFORD, CO. DUBLIN.

WE have received instructions from Phillip Tierney, Esq., to SELL BY PUBLIC AUCTION, in our SALEROOMS, 4 HAYMARKET, DUBLIN, on THURSDAY NEXT, APRIL 30, 1925, at 1.30 p.m., all the Interest and Goodwill in his compact Holding, situated as above, and containing 24a. 0r. 21p., or thereabouts, subject to an annuity of £9 6s. 2d. to the I.L.C. P.L.V., £3 10s.

There is a neat Slated Residence on the Holding, containing 2 apartments, and the Out-offices comprise byre to accommodate 16 cattle, stable, piggery, storehouse, and large garage.

The Lands are all in grass, and have a splendid supply of water, having a stream running through them. They are very conveniently situated, adjoining the county road, and are only 2½ miles from Dundrum and 5 miles from Rathfarnham.

For further particulars and Conditions of Sale, apply to

JAMES PAGAN, Esq., Solicitor, 58 Parnell square, W., Dublin; 'Phone 527; or to the AUCTIONEERS.

LETTING OF GRAZING, DAIRYING & MEADOW LANDS

FOR COMING SEASON, BY PRIVATE TREATY.

18, 20, and 25 Acres at Ballyman; 15 The Rood; 32 Mount Ambrose; Seeds; 23 The Ward; 20 and 10, Ballynacarney. The Ward; 33 and 35, Mulhuddart; 30, Clonee (finishing land); 35 Castleknock; 17, Scribblestown, Cabra, for cattle paddocks; 16, Jamestown, Finglas; 18, Cappagh, Finglas; 17 at Clonsilla Station; 12 Rogerstown, Lusk; 23, Raheny; 67 at Belcamp (in divisions); 30, Chapelizod, 40, Bluebell; 120, Baldonnel, Clondalkin (in divisions); 20, 32, and 26, Castlegregory, Clondalkin, with plenty of water; 60, Templelin; 22, Ballymount; 6, Blundelstown; 10 and 10, Corballis, Tallaght; 20, Tallaght; 32, at Carrickmines Manor; 31, Stepaside; 35, Blackhall, Dunleyne; 40 and 33, Rathcoole; 35, Cornelstown, Dunboyne; 31, Sallins; 82, 98, and 75, Palmerstown Demesne, Sallins (in divisions); 200, Tinode, Brittas.

McKEOWN, MacKEOGH & CO.,

Auctioneers and Valuers, Live Stock Salesmen and Factors,
4 HAYMARKET, DUBLIN.
'Phone—3. Telegraphic Address—" Factors, Dublin."

Mrs. JULIA McDONNELL, Deceased.

PROFIT RENT OF £20 PER ANNUM, Well Secured on the Premises, 48 STAFFORD STREET.

PORTION OF Messrs. SHULEY'S COLOR PRINTING and STATIONERY WORKS.

Held by Vendor for 99 years from 1st November, 1906, at a rent of £30, and sub-demised to John Shuley for 99 years from 1903 at £50. TENANT paying Rates and Taxes, keeping Premises in repair, and insuring against fire.

TO BE SOLD BY PUBLIC AUCTION, on MONDAY, 11th MAY, 1925, at the hour of One o'clock, by

JAMES ADAM and SONS, AT THEIR ESTATE SALEROOMS, 17 MERRION ROW, DUBLIN.

BARRINGTON and SON, Solicitors, 10 Fitzwilliam Place.

Mrs. JULIA McDONNELL, Deceased.

18 PALMERSTON PARK.

Held in Fee-simple.
Free of Rent for Ever.

VACANT POSSESSION TO PURCHASER.

VERY superior and commodious Semi-detached House, choice situation, overlooking the Park; uninterrupted views of the Dublin Mountains; well built and well planned; large garden, and good garage accommodation; rear and side entrances.

TO BE SOLD BY PUBLIC AUCTION, On MONDAY, 11th MAY, 1925, At the hour of ONE o'clock, by

JAMES ADAM and SONS, At their Estate Salerooms, 17 MERRION ROW, DUBLIN.

Ground Floor Accommodation: spacious hall and staircase, 4 sitting-rooms and pantry. Upstairs—5 family bedrooms, bathroom, separate w.c. apartment, good linen room. In Basement—Breakfast room, kitchen, scullery, 2 maids' rooms, pantry, wine and coal cellars.

To be seen only by appointment with the Auctioneers. Conditions of Sale at Auctioneers' Office and at

Messrs. BARRINGTON and SON, Solicitors, 10 Fitzwilliam Place.

JAMES ADAM & SONS,

Auctioneers, Appraisers, House and Estate Agents, 17 MERRION ROW and 18 STEPHEN'S GREEN, DUBLIN.

PATRICK O'CONNOR & SON, LIMITED.

THIS DAY (THURSDAY), 23rd APRIL, AT ESTATE SALEROOMS, 49 QUEEN STREET, AT 1.30 O'CLOCK.

SALES OF FARMS,

CLONSHOUGH AND TURNAPIN, SANTRY.

TO-MORROW, 24th APRIL,

BALLYFERMOT INCHICORE—For Mrs. Hanly, Letting of 15 Acres Grazing at 7th Lock. Sale 2 o'clock.

THURSDAY, 6th MAY.

SALE OF FARM, BELCAMP, RAHENY.—For the Owner. 40 Irish Acres, with new Cottage Residence. All free of rent.

H. McLOUGHLIN, Esq., Solicitor, 18 College Green.

GRAZING TO LET.

43 and 20 Acres, at Clondalkin; 30 Acres, at Ashtown; 3 and 15 Acres at Kimmage; 45 Acres (in lots), at Stillorgan; 5 Acres, at Templeogue; 12 and 5 Acres, at Tallaght; 14 and 12 Acres, at Oldbawn; 16 and 24 Acres, at Rathcoole; 22 Acres at Lucan; 16 Acres, at Glanevin; 9 Acres, at Liffey Junction; 15 Acres, at Castleknock; 45 Acres, at Rathfarnham; 24 Acres, at St. Margaret's; 40 and 35 Acres, at Dunboyne; 40 Acres, at Drumree; 25 Acres, at Priory and Beaufield, Stillorgan.

Full particulars on application

PATRICK O'CONNOR & SON, LIMITED, M.I.A.A., Auctioneers, Valuers, and Salesmen, 49 QUEEN STREET, DUBLIN.

LUSK LIVE STOCK SALE.

TUESDAY NEXT, 28th APRIL, at 1 o'c. (N.T.)

JAMES J. ROONEY & CO., LTD.,

Auctioneers and Valuers, Cattle and Sheep Salesmen,
36 PRUSSIA STREET.
'Phone 2420. Telegrams: Auctions, Dublin.

TO BE LET OR SOLD, "BALLYNASCREEN," GREENISLAND, CO. ANTRIM.

THE ABOVE CHARMINGLY-SITUATED HOUSE, on shores of Belfast Lough, containing 4 reception rooms and 10 bedrooms, large billiard room; garages, with chauffeur's residence; electric light, city water supply; in splendid decorative order; well laid-out grounds, comprising tennis lawns, rose garden, fruit, flower and kitchen gardens; all walled-in, and adjoining coast road, seven miles from Belfast. Immediate possession. Apply:

MARTIN H. TURNBULL and CO., Solicitors, 7 Chichester street, Belfast.

SHIPPING.

CUNARD TO U.S.A.

FASTEST STEAMERS FROM IRELAND.

COBH TO NEW YORK.

Samaria	...Sun., April 26	Caronia	...Sun., May 31
Caronia	...Sun., May 3	Laconia	...Sun., June 7
Laconia	...Sun., May 10	Carmania	...Sun., June 14
Carmania	...Sun., May 17	Franconia	...Sun., June 21
Samaria	...Sun., May 24	Caronia	...Sun., June 28

COBH TO BOSTON.

Samaria	...Sun., April 26	Samaria	...Sun., May 24
Caronia	...Sun., May 3	Caronia	...Sun., May 31
Scythia	....Fri., May 8	Scythia	....Fri., June 5

CANADA.

COBH TO QUEBEC AND MONTREAL.

Antonia	....Sat., April 25	Ascania	....Sat., May 23
Ausonia	....Sat., May 9	Antonia	Thurs., June 4

BELFAST TO QUEBEC AND MONTREAL.

Lancastria	...Fri., May 1	Aurania	....Fri., June 19
Aurania	....Fri., May 15	Aurania	....Fri., July 10

ALSO REGULAR SAILINGS FROM SOUTHAMPTON AND LIVERPOOL TO U.S.A. AND CANADA.

For further particulars apply CUNARD LINE, CUNARD WHARF, DUBLIN; 1 Albert square, Belfast, or Local Agents.

ELLERMAN LINES.

CITY HALL BUCKNALL.

FAST AUTUMN PASSENGER SERVICES.

Current Sailings on Application.

EGYPT, SUDAN, INDIA and CEYLON.

†City of Canterbury	8,421	Sept. 5	Bombay & Karachi
City of Valencia	7,329	Sept. 19	Colombo, Madras, & Calcutta
†*City of London	8,956	Sept. 26	Bombay & Karachi
City of Hong Kong	9,678	Oct. 3	Madras & Calcutta
City of Paris	10,902	Oct. 6	Bombay & Karachi
City of Venice	9,466	Oct. 14	Colombo & Calcutta
City of Venice	9,306	Oct. 17	Bombay & Karachi
City of Poona	7,486	Oct. 22	Colombo & Calcutta
*City of Rangoon	10,128	Oct. 24	Bombay & Karachi
†City of Genoa	8,399	Oct. 31	Bombay & Karachi

Indian Government Certificates Accepted.
†Calls Port Sudan. *Via Marseilles.

SOUTHAMPTON TO FAR EAST and AUSTRALIA.

City of Baroda	9,670	Sept. 19	Singapore, Hong Kong
City of Calcutta	7,982	Oct. 17	Shanghai and Japan

Through Tickets issued to Australia, via Singapore.

LONDON TO SOUTH AFRICA.

City of Karachi	8,040	Sept. 23	Cape Town, Algoa,
City of Alexandria	8,450	Oct. 30	D.E. London, Natal.

All sailings subject to alteration or cancellation without notice. Apply—

LONDON: 104-106 Leadenhall street, E.C.3.
LIVERPOOL: Tower Buildings, Water street.
GLASGOW: 75 Bothwell street.

DUBLIN TO WATERFORD AND CORK

EVERY WEDNESDAY.

Goods for shipment can be received previous to day of Sailing.

For Company's Conditions see Sailing Bills. Loading Berth: 30/31 GEORGE'S QUAY.

CLYDE SHIPPING CO., LTD.

HOUSES AND LANDS.

JAMES H. NORTH & CO., 110 GRAFTON STREET.

S.C.R.—HARRINGTON STREET—FOR SALE, with possession, compact House, in perfect order; 9 apartments, electric light, gas. Long lease. Price, £1,600.

WANTED, FOR THE MONTH OF MAY, A Furnished House, having four or five bedrooms, in the neighbourhood of Carrickmines, Shankill, Killiney or Foxrock, or Greystones. One with tennis ground preferred.—James H. North and Co.

WESTLAND ROW —TO BE LET, good Business Premises, nearly opposite Westland Row Railway Station. Moderate rent. Store at the rear of the shop floor. Apply James H. North and Co., 110 Grafton street.

JAMES H. NORTH & CO., 110 GRAFTON STREET.

SUTTON RECREATION CLUB, LIMITED.

TO BE LET for the season, 7 Newly laid down Tennis Courts, in perfect order; convenient to train and tram, and ready for play at opening of season. Arrangement could be made for supplying poles, nets, etc.

For further particulars apply to

J. LOFHAN, Public Auditor, Liquidator of Company, 28 Westmoreland street, Dublin.

BUSINESS, PREMISES, CONTD. FROM PAGE 8.

FOR Sale, the New Oxford Club, 34 Lower Abbey street, second floor, containing Billiard Tables, Mahogany Marking Boards, Cue Rests, Soft Seats, Electric Radiators, Mahogany Counters, Revolving Mahogany Cue Holder, and over one hundred other requisites. K

FOR Sale, valuable Business Premises, splendid living accommodation; garage; busy street; South city. Address "Z 3780, Business," this office. 20 F

FREE Farm Rent of £21 3/6, payable out of Co. Carlow Lands (P.L. Valuation £34), and well secured for sale price, £320. Apply—K 1775, this office. 22 A

FULLY Licensed Hotel for Sale; about 50 bedrooms, capable of accommodating 90 guests; situated on seaboard, in own grounds, in midst of heather covered hills; splendid connection; sulphur, iron and magnesia spas, golf links, etc.; entire premises, furniture, fittings, and appointments for Sale as Going Concern. Seen on order from Morrison and Co., 4 Grafton street, Dublin.

FRONT Office to Let; best part Lower Sackville street, only £40 yearly; lavatory, gas fire, electric fittings, etc.—Morrison and Co., 4 Grafton street.

FIRST Class Restaurant for Sale as Going Concern, vicinity Stephen's Green; Shop and Basement. £400.—K 1616, this office.

FOR Sale—Old Established Tailoring and Outfitting Business in good market town near Belfast; owner going abroad owing to health. Apply Box No. 1662, Irish Times Branch Office, Belfast. 22 A

GARAGE, private lock up, at 148 Leinster road. 22 A

GARAGE, private, vacancy until 1st May, 5/-; water; close Kenilworth square.—K 1779, this office.

LARGE Building, near South quays, to Let; suitable for factory of stores. Address "Z 1164, Building," this office.

LARGE Front Office to Let at 45 Dawson street; good position; low rent. 20 F

MOTOR Garage to Let, rear of 48 Upper Mount street; 6/-. 21 F

MOTOR Repairs and Taxi Business for Sale; audited accounts showing good profits. Apply Johnston and Co., Auditors, 14 Kildare street, Dublin. 21 E

OFFICES—One 16 D'Olier street, one 12 Dawson street; rents low.—J. O'Dier street. 18 D

OFFICE to Let large front, all requirements, new decorations. Low rent. 20 E

OFFICE to Let, 41 Westland row. 21 F

OFFICE or Pair Wanted, Dame street vicinity; moderate.—K 1794, this office.

OFFICE required; also some Furniture; central position.—K 1795, this office.

ROOMY Garage to Let, close to Circle road and Pembroke Park. Apply 23 Ely place. 22 A

SHOP and Dwelling Apartments, vacant possession, for Sale, long lease, low ground rent, 18 Mulhuddart, Wednerth. Apply 80 Upper Rathmines, Dublin.

STABLE, rear, Upper Mount street, Stable, Yard, Coachhouse, suitable for tradesman's lorries or garage, with suitable living accommodation for man; sewerage in order, and gas. Address "Z 3827, Stable," this office. 21 F

THE National Estate Agency has a large and varied list of Farms, Business Premises and Houses for sale in all parts of Ireland. Call or write, Offices, 66 Middle Abbey street, Dublin. 9 X

VICTORIA avenue, Donaghmede—Modern Residence, 7 apartments, hot bath, electric light, price £850; possession; best side of avenue.—Corrigan and Co., 4 Grafton street.

WANTED, Garage, vicinity Sydney parade, Aberley road.—1445, this office. 18 E

WANTED, Garage for 2 Seater, vicinity of Parliament for road or Park.—K 1508, this office. 20 E

WANTED, large Room, good floor, suitable for Dancing Studio; central; moderate rent.—K 1094, this office. 21 F

WANTED, Site to Build Cottage, surroundings. Mount street.—454, Irish Times Branch Office, Baggot street Bridge. 21 D

WANTED, Dublin, Kildare, Wicklow or Westmeath, about 50 to 100 Acres good Land with Outbuildings; house not essential. State price and particulars to P. G., c/o Corrigan and Co., 4 Grafton street.

2 BERESFORD place—Office, very spacious, suitable any business or small factory.—14 D'Olier street. 18 D

19 AND 20 Great Brunswick street, suitable for large factory, all covered. Apply 14 D'Olier street. 19 D

HOUSES AND LANDS FOR SALE.

AT Sydney Parade, modern House, £1,000; Ranelagh, £1,050; Rathgar, £1,050; Ballsbridge, £1,250; Wellington road, £1,350; Lesson, street, £1,400; Harcourt terrace, £1,400; Dartmouth square, £1,750. Hartchaes Kirkbridge and Co., 7 Lower Pembroke street. 18 D

AT Emmet street, Mountjoy square—Attractive small House for Sale; sitting-room, 3 bedrooms, close range, garden, rear entrance; ground rent £3; price only £400; seen 5 to 4 p.m., excepting Saturdays. Apply Ringwood, 5 Clare street.

FOR Sale, Portstewart; semi detached Villa; long lease; small head rent; vacant possession. Particulars, Gilmour, Auctioneer, Coleraine. 21 X

FOR Sale, several Houses, Portstewart and Coleraine; vacant possession. Particulars, Gilmour, Auctioneer, Coleraine. 21 X

FOR Sale, comfortable, slated Cottage 3 rooms, with half acre of land; no statute, held from Land Commission, annuity £4 13/8, bay shed and stabling, 11 poles; electric gas.—K 1485, this office.

FOR Sale, "Rahsen," Palmerston Gardens, Rathmines; one of the most compact houses in Dublin; built by the late owner for his own use; containing 3 reception rooms, cloak room, 4 bedrooms, maid's room, large linen room, bath (h. and c.), w.c.s, spacious conservatory, garage, covered concealed yard, with out-offices; beautifully laid-out and well-stocked garden. All in perfect condition. Can be seen any afternoon this week, from 3 to 6 o'clock.

FOR Sale, 39 Britain avenue, Glenageary, with immediate possession; comfortable, modern family home; lease 64 years; head rent £4 yearly; key of No. 37; moderate price.—Kelly, Upper Mount street.

GREYSTONES.—Exhibition possession, a well built detached House; good accommodation; pretty grounds shelter and Co., Auctioneers, Dublin. 22 X

GLENAGEARY, 61 Ions road possession—Auction, 28th April on spot one of those modern family Houses, all in perfect order.—Battersby, Auctioneers, Dublin. 22 X

HOUSE, beautifully situated at Bally; seven apartments, garage; £1,300; possession.—K 1702, this office.

HOWTH near Station—Excellent roomy House for Sale; suit private hotel or boardinghouse, 7 bed, 3 reception rooms; price £1,000; possession.—Corrigan and Co., 4 Grafton street.

LARGE House for sale in Leeson street; suit two families or one subject to nominal ground rents; suitable for doctor or professional man, or conversion into flats; possession only.—K 1830, this office. 22 A

HOUSES AND LANDS.

DOCKRELL LIMITED, 38 & 39 STH. GT. GEORGE'S ST.

Blackrock —£1,000—Attractive semi-detached HOUSE FOR SALE, with possession. Apply to Dockrell Limited, South Great George's street, Dublin.

No. 35 Leeson Park — At Reduced Price—A really WELL-BUILT MODERN HOUSE FOR SALE, two-storeyed, with fine accommodation; three spacious reception, five family bedrooms, 2 maids' rooms, hot bath, electric light, etc.; fine motor garage. Price moderate. Apply to Dockrell Limited, South Great George's street.

Terenure —SELF-CONTAINED FLAT, with separate hall door, TO BE LET at £95, free; 3 rooms, kitchen, hot bath; garden; garage. If wanted.—Dockrell Limited, Agents, Dublin.

DOCKRELL LIMITED, 38 & 39 STH GT. GEORGE'S ST.

HOUSES AND LANDS CONTINUED.

LINDSAY road, Glasnevin—For Sale, one of the best Houses on the sunny side of this road; vacant possession; 3 bedrooms, 2 sitting-rooms, kitchen, servant's room, bath, garden front and rear, fruit trees, stable, 2 large greenhouses; long lease; head rent £3.—Commins, 13 Bachelor's Walk. 21 F

MONKSTOWN—Charming House for Sale, situated in best position; 3 reception, 4 bedrooms, maid's room; garden; greenhouse; garage, and all modern improvements. Apply Viscount and Bagot, 23 Dame street, Dublin. 21 F

NORTH Circular road, near Park—Desirable Residence, with possession. Full particulars from F. J. Byrne, 8 Parliament street. 21 E

NEW Cottage—Three Rooms and Yard; spacious premises, formerly occupied by Kenilworth Laundry; held for ever, fully indemnified from all rent; for Sale with possession. Particulars 23 Rly road. 22 A

PUBLIC Auction To-morrow, at 1 o'clock, on the premises, No. 8 Oakley road, Ranelagh, splendid newly constructed Villa Residence, 8 apartments; held for ever.—The National Estate Agency 66 Middle Abbey street, Dublin, city. 21 F

RATHMINES—Auction 30th April (possession), 33 St. Beigrave square, well built House, bay windows, large garden, room, garage.—Battersby, Auctioneers, Dublin. 22 X

SANTRY—Ballymun Villa, comfortable, well built non basement House and garden. Auction 30th April.—Battersby, Auctioneers, Dublin. 22 X

SMALL Modern House for Sale, Drumcondra; electric light, gas, bath (h. and c.); 3 bedrooms; long lease; perfect condition; £750.—K 1567, this office. 22 A

SALE—House, St. John's road, Sandymount, with two-storey; nine apartments; h. and c.—K 1770 this office. 22 F

VACANT possession, commodious modern House, well situated, healthy situation, splendid garden, well stocked; long lease; garage, gas, bath (h. and c.); low rates; "buses and trams convenient; seen any day.—"Lisieux," 11 Beaumont road, Whitehall, Drumcondra. For Sale by Auction at Dockrell's, Thursday, April 23rd. 15 X

8 MOUNTPELIER Parade, Monkstown—Semi-detached desirable House, suitable for private residence or for flats; long lease; small ground rent. Can be inspected between 3 and 5 o'clock. Apply, 14 Westland row, Dublin. 22 F

53 HEYTESBURY street, semi detached, convenient situation. Auction 30th April.—Battersby, Auctioneers. 22 X

£725—NEW House, 18 Upper Cherryfield avenue; 2 reception, 3 bedrooms, bathroom, kitchen, electric light; gas. Apply Bailey and Sons, Braemar (opposite). 20 F

£850—GREYSTONES possession, hot bath, electric light, 3 bedrooms.—Arthur Jones, Greystones. 22 A

HOUSES TO LET.

PICKFORDS, LTD. FURNITURE REMOVERS AND STORERS, 40 DAME STREET, DUBLIN. Estimates and Advice Free. 'Phone 51120. TICKET AGENTS FOR L. M. and S. RAILWAY

AT Wellington road, well furnished Residence; £100 yearly; four bedrooms, hot bath. Atkins, Jones, Son, Greystones. 19 F

A CHARMING Maisonette, non basement, 5 bedrooms, electric light, garage, Rathmines, £150 year.—Arthur Jones, Son, Greystones. One. 22 A

DONNYBROOK—Well Furnished House, six rooms, all modern conveniences, £1 10s. weekly. Penn and Boyle, 13 Upper Ormond quay. 21 F

FURNISHED House, Rathdown road, Phoenix Park; £12 monthly.—K 1621, this office. 21 F

FURNISHED House to Let, Parkmore, 42 Ashdale road, Terenure; every modern convenience. Seen after 3 p.m. 22 A

HOUSES WANTED

A FURNISHED House wanted immediately; £10 to £13 monthly.—K 1402, this office. 21 F

CIVIL Servant requires Unfurnished House or Part House, South side or coast; rent about £90.—K 1818, this office. 22 A

HOUSE Wanted to Purchase, south side, with possession; about £1,000.—K 1888, this office. 20 E

MODERN Furnished House, 4 bedrooms, from June 6, 12 months; coast of South suburbs.—K 1779, this office. 22 A

WANTED to Rent House or Cottage, with good garden, convenient train, tram or bus.—K 1591, this office. 21 F

WANTED, House, South side, at once, to rent; about £90 to £120, or would purchase.—K 1527 this office. 20 E

WANTED by Civil Servant, to Rent,